

**HIGHER SECONDARY MODEL EXAMINATION FEB 2012**  
**ACCOUNTANCY WITH COMPUTERISED ACCOUNTING**

Max Score.60

Max Time-2Hrs

Cool off Time-15 Mts

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1.The arithmetical accuracy of posting can be ascertained by preparing .....

(1)

a)Trading a/c b)Balance Sheet c)P&L a/c d) Trial balance

2..... is a statement prepared by a non profit organisation to find out cash balance

(1)

3.Creating provision for discount on debtors is on the basis of ..... accounting principle

(1)

4.The source document for preparing purchase return book is.....

(1)

5.The transaction recorded on both side of cash book is called.....

(1)

6.Find the odd one :

(1)

a)Cash book b)Purchase book c)Sales book d)Sales return book

7.Sale of old machinery is credited to sales a/c is an error of.....

(1)

8.Complete the following journal entry

Drawing s a/c

Dr.

.....

(Withdrawn goods for personal use)

9. A centrally controlled integrated collection of data is called.....

(1)

10. "I am used in banking transactions. I have counterfoil which is a supportive evidence. I stand in place of real money". Who am I?

(1)

**11. Match the following**

<u>A</u>	<u>B</u>	(5)
i) Bank Overdraft	Current asset	
ii) Closing stock	Intangible asset	
iii) Depreciation	Unexpired expenses	
iv) Prepaid expenses	Fixed expenses	
v) Goodwill	Cash book	

12. From the following particulars ascertain the balance that would appear in the bank pass book of

Suma on 31-03-2010 (5)

- i) The bank overdraft as per cash book on 31-03-2010 Rs. 40500
- ii) Interest on overdraft for the year ending 31-03-2010 Rs. 700 entered in the pass book
- iii) Bank charges Rs. 125 debited in pass book.
- iv) Cheque paid into bank but not cleared on 31-03-2010 Rs. 11000
- v) Cheque issued but not cashed prior to 31-03-2010 Rs. 5800

13. The universal accounting procedure lies in the principle of Asset = Equities. As a commerce student, prove this fact using the following transactions.

(3)

- a) Started business with cash Rs. 100,000
- b) Purchased goods on credit Rs. 8000
- c) Purchased machinery Rs. 10000
- d) Withdrew for personal use Rs. 1000

**14.** From the following particulars calculate the total amount of subscription to be credited to Income and expenditure a/c for the ending 2010

(5)

Subscription received during 2010	Rs.5000
Subscription outstanding in 2009	Rs 1000
Subscription outstanding in 2010	Rs.2000
Subscription received in advance 2009	Rs.1500
Subscription received in advance 2010	Rs.800

**15.** Bharath manufacturing company prepares its books of accounts under manual accounting methods. As a commerce student make them aware about the advantages of preparing account under computerised accounting.

(4)

**16.** Rectify the following errors:

(6)

- a. The proprietor withdrew Rs.1000 for his personal use were debited to sundry expenses a/c
- b. A credit sale of Rs.800 to Pradeep has been credited to his a/c
- c. Purchase book has been overcast by Rs.200
- d. Purchase of machinery is debited to purchase A/c

**17.** Mr. Prakashan Pilicode keeps his book under Single entry system. Ascertain Profit or loss for the year ending 31-12-2010 after considering the following

(3)

Capital on 1-1-2010	Rs.40000
Capital on 31-12-2010	Rs.60000
Drawings for the year	Rs.3000
Additional Introduced	Rs.10000

**18.** Asha sold goods for Rs.1900 to Suvarna on 1-1-2009 and drew a bill for 3 months for the same amount which was duly accepted. On 5-2-2009 Suvarna retires her acceptance under a rebate of 12% per annum. Journalise the above transaction in the books of both the parties.

(5)

19.State ANY FOUR difference between Fixed Instalment method and Diminishing balance method of Depreciation. (4)

20.From the following trial balance of Mr.Satheeshan Prepare Trading and Profit &Loss a/c for the Year ended 31-3-2009 and a Balance sheet as on that date.

<u>Particulars</u>	<u>Debit(Rs)</u>	<u>Credit(Rs)</u>
Carriage Inward	800	
Advertisement	700	
Machinery	100,000	
Fuel and Power	500	
Purchase	65,000	
Rent	100	
Opening Stock	20,000	
Wages	12,000	
Salary	9,000	
Building	70,000	
Bad debts	200	
Printing	150	
Sundry debtors	5,000	
Cash	1,800	
Returns	800	600
Sales		110,000
Commission eceived		600
Sundry creditors		13,000
Capital		161,850
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	<b>286,050</b>	<b>286,050</b>
	_____	_____

**Additional Information:**

- a. Closing Stock Rs.20,000
- b. Advertisement prepaid Rs.100
- c. Write Off further bad debts Rs.200
- d. Outstanding Salary Rs.700
- e. Commission receivable Rs.100
- f. Depreciate machinery by 10%p.a

(10)

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*By*

KASARAGODE CLUSTER