

2021
CLASS – IX(Phase-2)
BOOK-KEEPING & ACCOUNTANCY

Total marks : 35

Time : 1½ hours

General instructions:

- i) *Approximately 8 minutes is allotted to read the question paper and revise the answers.*
 - ii) *The question paper consists of 14 questions. All questions are compulsory.*
 - iii) *Internal choice has been provided in some questions.*
 - iv) *Marks allocated to every question are indicated against it.*
- N.B:Check to ensure that all pages of the question paper is complete as indicated on the top left side.**

Choose the correct answer from the given alternatives:

- | | | | |
|----|---|------------------------------------|----------|
| 1. | Real accounts are related to | | 1 |
| | (a) assets | (b) expenses, losses and incomes | |
| | (c) debtors and creditors | (d) revenue and expenditures | |
| 2. | Cash discount is given | | 1 |
| | (a) on cash payment | (b) on sale of goods | |
| | (c) on credit purchase | (d) on receipt of cash before time | |
| 3. | Which is known as “Principal Book of Accounting”? | | 1 |
| | (a) Ledger | (b) Journal | |
| | (c) Trial Balance | (d) Balance sheet | |
| 4. | Which item shows a credit balance in trial balance? | | 1 |
| | (a) Cash | (b) Debtors | |
| | (c) Creditors | (d) Rent paid | |
| 5. | A trial balance is prepared with the help of | | 1 |
| | (a) Trading account | (b) Journal | |
| | (c) Balance sheet | (d) Ledger accounts | |

Answer the questions in about 20-30 words:

- | | | |
|----|--------------------------|----------|
| 6. | What is journal? | 2 |
| 7. | What is meant by ledger? | 2 |
| 8. | What is a trial balance? | 2 |

Answer the questions in about 30-50 words:

- 9. Differentiate between trade discount and cash discount. 3
- 10. Explain the classifications of ledger account. 3
- 11. Explain any three limitations of trial balance. 3

Answer the questions in about 70-100 words:

12. a. Journalise the following transactions:

2015	₹
January 1. Started business with cash	2,50,000
January 3. Purchased machinery for cash	2,00,000
January 5. Purchased goods from Mathew	50,000
January 10. Sold goods for cash	80,000
January 15. Withdrawn for personal use	5,000

Or 5

b. Explain the classification of accounts under modern approach.

13. a. Enter the following transactions in purchases book:

- 2015
- January 5. Bought goods from Neibu on credit for ₹ 20,000
- January 8. Purchased goods from Temjen Industries on credit of the list price of ₹15,000 less 20% trade discount
- January 12. Purchased furniture for ₹ 6,000 for office use
- January 28. Purchased goods from Aloka for ₹12,000 at 12 ½ % discount.

Or 5

b. Distinguish between journal and ledger.

14. a. Prepare a trial balance with the following ledger balances as on 31st March, 2018:

	₹		₹
Cash	20,000	Furniture	20,000
Capital	2,20,000	Debtor	50,000
Sales	50,000	Purchase	50,000
Building	1,00,000	Sales return	10,000
Salaries	30,000	Discount received	10,000

Or 5

b. Explain the purpose and functions of trial balance.
