

**2020**  
**CLASS - IX**  
**BOOK-KEEPING & ACCOUNTANCY**

Total marks : 70

Time : 3 hours.

**General instructions:**

i) The question paper consists of 28 questions.

ii) Internal choice has been provided in some questions.

iii) Marks allocated to every question are indicated against it.

*N.B: Check 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. Book Keeping is mainly concerned with **1**
  - (a) preparation of Financial statements of the business
  - (b) interpreting the data
  - (c) designing the system of summarizing the recorded data
  - (d) recording of Financial data
  
2. As per Income Tax Act, accounting period is from **1**
  - (a) 1<sup>st</sup> January to 31<sup>st</sup> December
  - (b) 1<sup>st</sup> April to 31<sup>st</sup> March
  - (c) 1<sup>st</sup> July to 30<sup>th</sup> June
  - (d) Diwali to Diwali
  
3. The term imprest is used in relation to **1**
  - (a) Purchases book
  - (b) Sales book
  - (c) Journal
  - (d) Petty cash book
  
4. If the debit as well as credit aspects of transaction are recorded in cash book, it is called as **1**
  - (a) contra entry
  - (b) compound entry
  - (c) opening entry
  - (d) adjustment entry
  
5. Goods worth ` 7,000 given away as charity would be credited to **1**
  - (a) purchases A/c
  - (b) sales A/c
  - (c) charity A/c
  - (d) trustee A/c
  
6. Goods taken for personal use are called as **1**
  - (a) assets
  - (b) liabilities
  - (c) drawings
  - (d) capitals

7. Debtors ledger are also known as 1  
(a) purchase ledger (b) sales ledger  
(c) main ledger (d) cash ledger
8. A ledger is a book of 1  
(a) original entry (b) subsidiary book  
(c) final entry (d) adjustment entry
9. A trial balance is a/ an 1  
(a) statement (b) summary  
(c) account (d) journal
10. Errors which affect one account can be 1  
(a) errors of principle (b) errors of omission  
(c) errors of commission (d) errors of posting

**Answer the questions in about 20-30 words:**

11. Define accountancy. 2
12. What is going concern concept? 2
13. Mention the basis of accounting. 2
14. What is meant by petty cash book? 2
15. State two reasons for the need of journal. 2
16. Define ledger. 2

**Answer the questions in about 30-50 words:**

17. Write any three characteristics of book-keeping. 3
18. Explain money measurement concept with example. 3
19. State any three advantages of imprest system of petty cash book. 3
20. State any three limitations of journal. 3
21. Explain the rules for ledger posting from sales book. 3
22. Write any three characteristics of trial balance. 3

**Answer the questions in about 70-100 words:**

23. a. What is book-keeping? Explain the advantages of book keeping. 1+4=5  
**Or**  
b. Explain any five advantages of accountancy. (5)

24. a. Explain the five features of double entry system. 5  
**Or**  
 b. Explain any five advantages of double entry system.

25. a. Prepare a bank column cash book from the following transactions:

2016		
May 1	Cash in hand	7,000
	Cash at bank	5,000
May 7	Sold goods to Asen for cash	600
May 12	Purchased goods for cash	900
May 15	Purchased goods by cheque	150
May 25	Paid into bank	1,800

- Or** 5
- b. State any five features of cash book.

26. a. Journalise the following transactions for the year 2019:

June 1	Commence business with cash	` 1,000
June 6	Purchased goods from Akato	` 200
June 19	Sold goods for cash	` 500
June 23	Received commission	` 150
June 27	Paid rent	` 300

- Or** 5
- b. Write any five characteristics of journal.

27. a. Enter the following transactions into a sales book for the year 2019:

January 6	Sold goods to Setuo on credit for ` 20,000 @ 12% discount
January 12	Yanger purchased goods for ` 8,000 on credit
January 16	Sold goods for cash to Aलोbo ` 6,000
January 27	Sold goods to Naro of the list price of ` 30,000 at trade discount of 10%.

- Or** 5
- b. What is meant by Ledger? Explain the format of ledger account. (1+4=5)

28. a. Prepare a trial balance with the following balances of ledger accounts, as on 31<sup>st</sup> March, 2018:

Fixtures	3,000	Debtors	1,700
Capital	12,000	Sales	10,000
Bad Debts	300	Creditors	2,500
Bank overdraft	3,000	Cash	8,000
Purchases	15,000	Discount received	500

- Or** 5
- b. Mention and explain any five points to remember while preparing trial balance.

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