

**2019**  
**CLASS - IX**  
**BOOK-KEEPING & ACCOUNTANCY**

Total marks : 70

Time : 3 hours.

**General instructions:**

- i) Approximately 15 minutes is allotted to read the question paper and revise the answers.
- ii) The question paper consists of 28 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 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. Accounting cycle includes 1  
(a) recording (b) classification  
(c) summarizing (d) all the above
  
2. Expenses which have been paid in advance are 1  
(a) outstanding expenses (b) prepaid expenses  
(c) trade expenses (d) miscellaneous expenses
  
3. A business is considered to be having an indefinite life according to 1  
(a) accounting period concept (b) dual aspect concept  
(c) going concern concept (d) business entity concept
  
4. The rule of real account is 1  
(a) debit all expenses and credit all incomes  
(b) debit what comes in and credit what goes out  
(c) debit the receiver and credit the giver  
(d) debit the giver and credit the receiver
  
5. Which of the following is representative personal account? 1  
(a) Kevi's account (b) bank account  
(c) cash account (d) prepaid insurance account
  
6. While posting in personal account from the purchases book, posting is done on 1  
(a) debit side (b) credit side  
(c) asset side (d) liability side
  
7. Cash taken by the proprietor should be credited to 1  
(a) capital account (b) cash account  
(c) personal account (d) drawings account
  
8. The word 'imprest' means 1  
(a) payment in advance (b) payment afterwards  
(c) payment on due date (d) none of these

9. Which of these is not a contra entry in cash book? **1**  
(a) cash deposited into bank  
(b) cash withdrawn from bank  
(c) cash withdrawn from bank for personal use  
(d) opening current account with the bank
10. Which item shows a debit balance in the trial balance? **1**  
(a) purchase return (b) salary outstanding  
(c) sales (d) prepaid expense

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

11. Mention any two characteristics of book keeping. **2**
12. What is meant by source documents in accountancy? **2**
13. What is an account? **2**
14. What is a cash book? **2**
15. Define trial balance. **2**
16. State two characteristics of a trial balance. **2**

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

17. Write the advantages of cash basis of accounting. **3**
18. Explain any three basic accounting concepts. **3**
19. State any three features of vouchers. **3**
20. Explain the classification of real accounts. **3**
21. Explain any three rules of posting from subsidiary books. **3**
22. Write a note on double column cash book and draw its format. **3**

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

23. a. Explain the process of book-keeping. **5**  
**Or**  
b. Explain the objectives of accountancy.
24. a. Prepare accounting equations on the basis of the following: **5**  
i) Started business with cash ` 1,00,000  
ii) Purchased furniture for cash ` 25,000  
iii) Sold goods (costing ` 8,000) to Raju for cash ` 12,000  
iii) Additional capital introduced ` 20,000  
iv) Commission received in advance ` 3,000  
**Or**  
b. Explain two categories which affect the accounting equation.

25. a. Journalise the following transactions:

2016		
August 1	Commence business with cash	1,30,000
August 2	Purchased goods for cash	60,000
August 3	Bought goods from Toshi	40,000
August 4	Drew cash from bank for office	3,000
August 10	Bought furniture by cheque	8,000

**Or**

**5**

b. Explain the classification of accounts as per modern approach.

26. a. Enter the following transactions in Purchase book for the year 2015:

January 5	Bought goods from Kekhrrie on credit for ` 20,000
January 13	Purchased goods from Theja Industries on credit of the list price of ` 16,000. Less 20% trade discount
January 18	Purchased furniture for ` 6,000 for office use
January 28	Purchased from Amen for ` 12,000 at 12 ½ % discount.

**Or**

**5**

b. What is meant by balancing of an accounts in ledger? Explain in brief the procedures to close the various accounts. (2+3=5)

27. a. Enter the following transactions in the cash book with cash and bank column:

2016		
May 1	Balance of cash	11,800
	Bank balance	11,000
May 2	Cash purchases	7,000
May 3	Goods sold for cash	2,000
May 7	Cash deposited into bank	1,000
May 10	Drew from bank for office use	2,000

**Or**

**5**

b. Explain the system of petty cash book.

28. a. Prepare a trial balance with the following ledger balances as on 31<sup>st</sup> March, 2013:

Building	90,000	Purchases	8,000
Creditors	14,000	Sales	7,500
Capital	1,00,000	Discount allowed	500
Machinery	25,500	Discount received	500
Return outwards	5,000	Debtors	3,000

**Or**

**5**

b. Discuss any five limitations of trial balance.

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