

**FIRST YEAR P.U.C
ACCOUNTANCY (30)**

Time: 3 Hours 15 Minutes

(Total No. of questions:32)

Max Marks: 80

Instructions:

1. The question paper contains five parts A, B, C, D and E.
Part-A contains four Sections I, II, III and IV.
2. Provide working notes wherever necessary.
3. 15 minutes extra has been allotted for candidates to read the questions.
4. Figures in the right hand margin indicate full marks.

SECTION -A

I. Choose the correct answer from the choices given:

(5×1=5)

1. Accounting records transactions in terms of
 - a) Selling units
 - b) Monetary units
 - c) Production units
 - d) Measuring units
2. How many sides does an account have?
 - a) One
 - b) Two
 - c) Three
 - d) Four
3. Passbook is a copy of:
 - a) Copy of customer Account
 - b) Bank column of cash book
 - c) Cash column of cash book
 - d) Copy of receipts and payments
4. If wages paid for installation of new machinery is debited to wages Account, it is:
 - a) An error of commission.
 - b) An error of principle.
 - c) A compensating error.
 - d) An error of omission.
5. If the opening capital is ₹50,000 as on April 01, 2022 and additional capital introduced ₹10,000 on January 01, 2023. Interest charge on capital 10% p.a. The amount of interest on capital shown in profit and loss account as on March 31, 2023 will be:
 - a) ₹3,000
 - b) ₹4,000
 - c) ₹5,250
 - d) ₹6,000

II. Fill in the blanks by choosing the appropriate answers from those given in the brackets:

(5×1=5)

(credit, debit, capital, prepaid expenses, petty cash book, double column cash book)

6. Assets = Liabilities + _____
7. Cash book maintained to record small expenses is called _____

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E Durkheim



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