

BOARD OF DEPARTMENTAL EXAMINATION, HIMACHAL PRADESH  
DEPARTMENTAL EXAMINATION, ~~May~~ 2021  
(FOR OFFICERS OF COOPERATIVE DEPARTMENT)

(PAPER-5 BOOK KEEPING AND ACCOUNTS)

Time Allowed: 03 hours

Maximum Marks: 100

- Notes:
- Attempt any five questions.
  - All questions carry equal marks.
  - No books are allowed.
  - Avoid cuttings and overwriting.
  - Attempt all parts of questions consecutively.
  - Use of calculator is permitted.

- Q.No. I What is Bank Reconciliation statement? What are the causes of difference in the cash book and pass book balances? How would you reconcile these? (20)
- Q.No.II (a) Describe the different categories in which the accounting transactions can be classified. Also state the rules of debit and credit in this connection according to accounting equitation. (10)
- (b) State and explain the principles of double entry system in book-keeping. Give its advantages and disadvantages. (10)
- Q.No. III Enter the following transactions in the journal of Sita Ram for June, 2020. (20)

		Rs.
June, 1	Sita Ram started business with cash	70,000
June, 2	Purchased furniture for cash	9,000
June,3	Purchased goods for cash	30,000
June, 4	Brought goods from Naresh	25,000
June, 6	Sold goods for cash	22,000
June,8	Sold goods to Ram Lal	15,000
June,10	Paid cash to Naresh	17,500
June,13	Received cash from Ram Lal	10,000
June,14	Deposited cash with bank	20,000
June,15	Paid wages	300
June,20	Received Commission	250

June,25	Paid salary to Diwakar	1,000
June,26	Received cash from Ram Lal	3,500
June, 27	Withdrew cash from office for personal use	2,000
June, 28	Brought Refrigerator for cash	6,000
June,30	Paid shop rent	800

- Q.No.IV (a)** What is a ledger? Explain the need or importance of ledger (10)  
**(b)** Distinguish between Journal and ledger (10)

- Q.No. V** What is Trial balance? Why is it prepared? What are its limitations? (20)

- Q.No. VI** Prepare the cash Book with cash and bank columns for April, 2021 from the following transactions: (20)

		Rs.
April,1	Cash in Hand	50,000
	Cash at Bank	1,20,000
April, 3	Received from Vinod	11,000
	Cash Sales	15,000
April,4	Paid for travelling expenses	8,000
April,5	Cash Purchases	12,000
April,6	Paid to Ramesh by Cheque	24,000
April,7	Goods sold for cash	09,000
April,8	Rent paid in cash	04,000
April,10	Withdrew from bank for office	10,000
April,11	Paid Naresh by cheque	25,000
April,12	Received from Vineet by Cheque and send to bank	6,000
	Cash sales	
	Paid into bank *	8,000
	Purchased a building and paid by cheque	7,000
		1,00,000
April,15	Received a cheque from Naresh and sent it to bank	18,000

April,20	Bank notified that Naresh's cheque (sent to bank on April,15) has been dishonoured	18,000
April,25	Paid to charity	5,000
April,30	Paid into bank	30,000

Q.No. VII

From the following trial balance of Mr Yogender Sharma, (20) prepare trading and profit and loss account for the year ending 31<sup>st</sup> March,2021 and balance sheet as on date. The closing stock on 31<sup>st</sup> March,2021 was valued at Rs. 50,000.

Debit balances	Rs.	Credit balances	Rs.
Stock (1.4.2020)	40,000	Sundry creditors	90,000
Purchases	3,50,000	Purchase return	5,000
Sales Returns	15,000	Sales	5,30,000
Carriage	5,000	Commission	15,000
Wages	15,000	Capital	2,75,000
Repairs	4,000	Interest on Bank deposits	10,000
Printing and Stationary	11,000	Bill Payable	75,000
Trade Expenses	10,000		
Rent and taxes	15,000		
Cash in hand	5,000		
Bill receivable	20,000		
Sundry debtors	1,20,000		
Land & Building	1,50,000		
Plant & Machinery	1,10,000		
Drawings	30,000		
Bank Deposits	1,00,000		
	<b>10,00,000</b>		<b>10,00,000</b>

Q.No.VIII

What is depreciation? Explain the different methods of providing depreciation. (20)