

SECTION - I *AJK-22*

(2 x 5 = 10)

2. Write short answers of any five parts.

i	Prepare accounting equation formula.	ii	Define Real Account.
iii	What is owner equity?	iv	Why Journal is called day book?
v	What is Zero Balance?	vi	Why ledger is called king of all books.
vii	Explain type of cash books.	viii	Analyze Real Account.

3. Write short answers of any five parts.

(2 x 5 = 10)

i	How maturity date is calculated in case of bill of exchange? Explain with an example.	ii	What is difference between Payee and drawee of bill of exchange?
iii	Define debit memorandum.	iv	Differentiate between tangible assets and intangible assets.
v	What is meant by Capital Expenditures?	vi	Define Capital Profit.
vii	What is meant by error of omission?	viii	Define suspense account.

SECTION - II

Note:- Attempt any three questions.

(20 x 3 = 60)

4. Journalize the following transactions.

(20)

- Started business with cash Rs. 50,000.
- Purchased Land for Rs. 10,000.
- Purchased goods from Ali Rs. 1000.
- Sold goods to Kashif Rs. 2500.
- Paid cash to Ali Rs. 500.
- Received cash from Kashif Rs. 1250.
- Depreciation on Land is Rs. 1000.
- Received Rent Rs. 500.
- Paid wages Rs. 250
- Withdrew cash Rs. 1000 for personal use.

5. Prepare Account Equation from following data.

(20)

- Started business with cash Rs. 300,000.
- Purchased building for cash Rs. 130,000.
- Purchase goods for cash Rs 85,000.
- Purchased goods on credit Rs. 70,000.
- Sold goods on account Rs. 65,000.
- Paid cash to creditor Rs. 40,000.
- Cash paid for advertising expense Rs. 3,500.
- Received cash from debtor Rs. 45,000.

6. Prepare bank reconciliation statement.

(20)

- Balance as per cash book Rs. 13,200.
- Cheque drawn but not presented for payment Rs. 8,700.
- Cheque deposited into bank but not credited Rs. 5,100.
- Bank collected dividend Rs. 5,600.
- Insurance paid directly by bank Rs. 2,500.
- Bank charge Rs. 1,700 debited by bank.

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JS Bruner



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