

## BLUE PRINT

**Chapter wise, Weightage of Marks and Typology of questions 22-23**

**Sub: Accountancy (Code - 30)**

**Class: I PUC**

Bo ok	Cha pte r No.	Chapter Head	Total Mark s	Section wise questions (Excluding POQ)				
				Sec - A (01 mark)	Sec - B (02 marks)	Sec - C (06 marks)	Sec - D (12 marks)	Sec - E (05 marks)
<b>I</b>	1	Introduction to Accounting	04	2	1	-	-	
	2	Theory Base of Accounting	03	1	1	-	-	
	3	Recording of Transactions-I	23	3	1	1	1	
	4	Recording of Transactions-II	27	3	-	2	1	
	5	Bank Reconciliation Statement	14	-	1	-	1	
	6	Trial Balance and Rectification of Errors	10	2	1	1	-	
	7	Depreciation,, Provisions and Reserves	14	-	1	-	1	
	8	Accounting for Bills of Exchange	14	2	-	-	1	
	<b>Total of Part - I</b>			<b>109</b>	<b>13</b>	<b>06</b>	<b>04</b>	<b>05</b>
<b>II</b>	9	Financial Statements-I	08	-	1	1	-	
	10	Financial Statements - II	13	1	-	-	1	
	11	Accounts from Incomplete Records	21	3	-	1	1	
	12	Applications of Computers in Accounting	04	2	1	-	-	
	13	Computerised Accounting System	07	1	-	1	-	
	<b>Total of Part - II</b>			<b>53</b>	<b>07</b>	<b>02</b>	<b>03</b>	<b>02</b>
<b>Grand Total (Part I + II) excluding POQ)</b>			<b>162</b>	<b>20</b>	<b>08</b>	<b>07</b>	<b>07</b>	
POQ (03 Questions of 5 Marks each in Section E)			15	-	-	-	-	15
<b>Total marks and section wise marks</b>			<b>177</b>	<b>20</b>	<b>16</b>	<b>42</b>	<b>84</b>	<b>15</b>

**MODEL QUESTION PAPER**  
**FIRST YEAR P.U.C**  
**ACCOUNTANCY (30)**

**Time: 3 Hours 15 Minutes**

**Max Marks: 100**

**Instructions:**

- 1. The question paper contains four parts A, B, C, D, and E. Part-A consists of 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.**

**PART-A**

I Choose the correct answer from the choices given:

**5 x 1 = 5**

1. Accounting equation is based on:
  - (a) Cost concept
  - (b) Separate entity concept
  - (c) Dual aspect concept
  - (d) Accrual concept
2. The objective of preparing trial balance is:
  - (a) To know the financial position of the business
  - (b) To know the arithmetical accuracy of books of accounts
  - (c) To know the profit or loss
  - (d) None of the above
3. Closing stock is valued at
  - (a) Cost price
  - (b) Market price
  - (c) Sales price
  - (d) Cost price or Market price whichever is lower
4. The opening capital is ascertained by preparing:
  - (a) Cash book
  - (b) Creditors A/C
  - (c) Debtors A/C
  - (d) Opening Statement of Affairs
5. Which of the following is not a feature of computer?
  - (a) Intelligence
  - (b) Speed
  - (c) Accuracy
  - (d) Memory

II Fill in the blanks by choosing the appropriate word/words from those given in the bracket.

5 x 1 = 5

**(Three, Sales returns, Customised, Accounting, Posting)**

6. ----- is the language of business.

7. The process of transferring journal entry to individual ledger account is called-----.
8. Credit note is the basis for recording ----- book.
9. There are ----- parties to a Bill of Exchange.
10. Accounting software can be categorised into ready-to-use, tailor-made and ----- software.

III Match the following:

5 x 1 = 5

- |  |   |
|--|---|
| <ol style="list-style-type: none"> <li>11.           A</li> <li>a. Journal</li> <li>b. Two column cash book</li> <li>c. Bill of Exchange</li> <li>d. Accounts from incomplete records</li> <li>e. Output device</li> </ol> | <ol style="list-style-type: none"> <li>                  B</li> <li>i. Acknowledgement of debt</li> <li>ii. Statement of Affairs</li> <li>iii. Printer</li> <li>iv. Contra entries</li> <li>v. Narration</li> </ol> |
|--|---|

IV Answer the following questions in ONE word or ONE sentence each:

5 x 1 = 5

12. Expand GAAP.
13. Give an example for voucher.
14. Cash book is both a ledger account and subsidiary book. (State True/False)
15. State any one type of error.
16. What is statement of affairs?

**PART -B**

V Answer any **FIVE** questions, each question carries **TWO** marks. 5 x 2 = 10

17. Define Accounting.
18. State any two Accounting Concepts.
19. State the rules of debit and credit of liabilities.
20. What is Bank Reconciliation Statement?
21. When a suspense account is opened?
22. State any two causes of depreciation.
23. What is capital expenditure?
24. Mention two limitations of computer system.

**PART -C**

VI Answer any **FOUR** questions, each question carries **SIX** marks. 4 x 6 = 24

25. Classify the following into Assets, Liabilities, Capital, Income and Expenses.
 

a) Purchases A/C	g) Drawings A/C
b) Bank overdraft A/C	h) Rent received A/C
c) Capital A/C	i) Bills Payable A/C
d) Cash A/C	j) Sales A/C
e) Salary A/C	k) Stationery A/C
f) Furniture A/C	l) Building A/C

26. Enter the following transactions in a simple cash book and balance it.
- 01-01-21 Balance of cash in hand ₹12,000.
  - 06-01-21 Cash received from Sandhya ₹4,300.
  - 10-01-21 Cash purchases ₹9,000.
  - 18-01-21 paid commission ₹2,500.
  - 30-01-21 Paid rent ₹5,000.

27. Enter the following transactions in an Analytical Petty Cash Book under the Imprest System.

- 01-2-21 Received a cheque from Main Cashier ₹2,500.
- 09-2-21 Paid for postage ₹370.
- 14-2-21 Purchased stationery ₹625.
- 20-2-21 Paid for carriage on goods ₹ 450.
- 24-2-21 Refreshments to customer ₹550

28. From the following Ledger balances, prepare Trial Balance as on 31-3-2021

Sl No	Name of the Account	Amount(₹)
1	Machinery A/C	80,000
2	Sales A/C	1,40,000
3	Purchases A/C	1,52,000
4	Capital A/C	1,25,000
5	Cash A/C	92,000
6	Bills Receivable A/C	21,000
7	Creditors A/C	25,000
8	Salary A/C	40,000
9	Bank overdraft A/C	75,000
10	Debtors A/C	30,000

29. From the following information, compute Cost of goods sold.

Stock on 01-04-2021	₹3,40,000
Stock on 31-03-2022	₹4,25,000
Purchases during the year	₹16,20,000
Direct Expenses	₹2,00,000
Purchase returns	₹10,000

30. From the following information, find out Credit Sales by preparing Total Debtors Account.

Debtors as on 01-04-21	₹1,00,000
Debtors as on 31-03-22	₹1,45,000

Cash received from Debtors	₹1,20,000
Discount allowed	₹2,000
Bills receivable received from Debtors	₹60,000

31. Explain any six advantages of computerised accounting system.

**PART -D**

VII Answer any **THREE** questions, each question carries **TWELVE** marks.

3 x 12 = 36

32. Journalise the following transactions in the books of Rajani.

- 01-03-21 Commenced business with Cash ₹1,50,000 and Furniture ₹20,000
- 02-03-21 Opened Bank A/C with HDFC ₹50,000.
- 05-03-21 Cash Purchases ₹24,000.
- 08-03-21 Purchased goods from Harsha ₹16,000.
- 11-03-21 Sold goods for cash ₹18,000.
- 13-03-21 Returned goods to Harsha ₹1,000.
- 16-03-21 Cash withdrawn from bank for personal use ₹5,000.
- 20-03-21 Cash paid to Harsha ₹14,800 and discount received ₹200.
- 25-03-21 Received commission ₹2,200.
- 30-03-21 Paid salary ₹20,000.

33. Enter the following transactions in proper subsidiary books.

- 01-04-21 Bought goods from Vimala ₹26,000.
- 05-04-21 Sold goods to Amar ₹18,000.
- 08-04-21 Purchased goods from Manya ₹12,000.
- 10-04-21 Sold goods to Bharati ₹8,000.
- 12-04-21 Returned damaged goods to Vimala ₹1,200.
- 15-04-21 Received goods returned by Amar ₹600.
- 18-04-21 Bought goods from Rekha ₹15,000 less 5% discount.
- 20-04-21 Bharati returned goods ₹500.
- 23-04-21 Returned damaged goods to Manya ₹1,000
- 25-04-21 Sold goods to Siri ₹20,000 subject to trade discount of 5%.
- 27-04-21 Bought goods from Jayanth ₹8800.
- 28-04-21 Credit sales to Smitha ₹12,500.

34. Prepare Bank Reconciliation Statement of a trader from the following information as on 31-03-2021.

- a) Bank balance as per Cash book ₹48,000.
- b) Cheques deposited into bank but not credited ₹4,500.
- c) Insurance premium paid by the bank as per standing instruction ₹2,300.
- d) Cheques issued but not presented for payment ₹3,200.
- e) Bank charges debited in the pass book ₹800.
- f) Direct deposit by a customer into trader's bank account ₹2,800.
- g) Interest on investment collected & credited by the bank ₹1,400.

35. On 1<sup>st</sup> April, 2018, Devi Ltd., purchased a machinery for ₹50,000 and spent ₹10,000 for its installation. On 30-09-2020 the machinery was sold for ₹42500 and purchased a new machinery for ₹80,000. Depreciation is charged at 10% p.a. under straight line method. Accounts are closed on 31<sup>st</sup> March every year.  
Show a) Machinery A/C &  
b) Depreciation A/C for three years.
36. On 1<sup>st</sup> April 2021, Priya sold goods to Lakshmi on credit for ₹26,000 and drew a three months bill for the amount. Lakshmi accepted the bill. After acceptance, the bill was endorsed to Veena. The bill was honoured on the due-date.  
Pass journal entries in the books of Drawer, Acceptor and Endorsee.
37. From the following Trial Balance, prepare Trading and Profit and Loss Account for the year ending 31-03-2022 and the Balance Sheet as on that date.

Name of the Account	Debit(₹)	Credit(₹)
Opening stock	20,000	
Drawings and Capital	4,000	86,000
Investment	10,000	
Purchase and sales	80,000	1,60,000
Returns	800	1,200
Bank overdraft		22,800
Buildings	86,000	
Machinery	20,000	
Wages	10,000	
Commission received		8,000
Rent	18,800	
Cash in hand	23,400	
Interest on investment		10,000
Salary	15,000	
<b>TOTAL</b>	<b>2,88,000</b>	<b>2,88,000</b>

Adjustments:

- Stock as on 31-03-2022 was valued at ₹45,500.
  - Depreciate machinery by 10%.
  - Make a provision for doubtful debts at 5% on debtors.
  - Salary outstanding ₹2,500.
38. Vanitha kept her books under incomplete records. She provides you the following information.

Particulars	01-04-2021	31-03-2022
-------------	------------	------------

Cash	20,000	40,000
Bills Receivable	10,000	20,000
Debtors	25,000	35,000
Stock	25,000	35,000
Furniture	20,000	20,000
Machinery	25,000	25,000
Bills Payable	5,000	10,000
Creditors	20,000	30,000
Land	80,000	80,000

During the year she has withdrawn ₹15,000 for her personal use. She has also introduced additional capital of ₹20,000.

Adjustments:

- Depreciate Machinery by ₹2,500.
- Appreciate Building by 20%.
- Outstanding Wages 1,000.
- Provide for doubtful debts at 5% on debtors.

Prepare: i) Statement of Profit or Loss for the year ended 31-03-22  
ii) Revised Statement of Affairs as on that date.

### Part - E

(Practical Oriented Questions)

VIII Answer any TWO questions, each question carries FIVE marks.

2 x 5 = 10

39. Write the Accounting Equation and find out the missing figures.

Sl No	Assets	Liabilities	Capital
a	2,25,000	1,35,000	?
b	?	2,65,000	75,000
c	4,30,000	?	1,25,000

40. Draft a specimen of Credit Voucher.

41. Prepare Machinery A/C for two years with imaginary figures under Written Down Value Method.

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