

(5) The closing balance of Receipts and Payments account usually represents _____ balance.

- | | |
|-------------------|-------------------|
| (a) Closing stock | (b) Cash and Bank |
| (c) Surplus | (d) Deficit |

(B) Write a word / term / phrase which can substitute each of the following statements : (5)

- (1) The shares on which dividend is not fixed.
- (2) Amount which is not recoverable from Drawee on account of insolvency.
- (3) Liability likely to arise in future on happening of some events.
- (4) Ratio by which surviving partners are benefitted on the death of the partner.
- (5) Account opened for revaluation of assets and liabilities.

(C) Find out odd one : (5)

- (1) Decrease in furniture, Patents written off, Increase in bills payable, R.D.D. written off.
- (2) Subscription received, Sundry receipts, Interest received, Audit fees.
- (3) Dock charges, Printing and stationery, Custom duty, Wages and salary.
- (4) Electricity Bill, Trade Bill, Inland Bill, Foreign Bill.
- (5) Creditors, Land and Building, General Reserve, Capital.

(D) Calculate the following : (5)

- (1) When depreciation is ₹ 7,500 and closing balance of Library books is ₹ 92,500. Calculate the opening balance of Library books.

Hsc Accounts Question Paper

Jia Wei Lim



Hsc Accounts Question Paper:

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