

| | | | | | | | | |
|-------|--|----------|--|-----|---|-------------------------|----------|---|
| | <p>B. Plus Rs. 1,300 C. Not be recorded D. None of the above.</p> | | | | | | | |
| (ii) | <p>A cheque of Rs. 800 was banked and credited, but omitted to be recorded in the Cash Book. in Bank Reconciliation Statement, Sujan should:</p> <p>A. Ignore it B. Record it as minus Rs.800 C. Record it as plus Rs. 800 D. Either A or C</p> | | | | | | | |
| (iii) | <p>A cheque for Rs. 1,000 debited in the cash book was omitted to be banked. This error had not affected the balances so it should be ignored- says Sujan. Sujan is-</p> <p>A. Right B. No she is wrong, she should minus it from passbook balance C. No she is wrong, she should plus it in passbook balance D. Cannot be determined</p> | | | | | | | |
| (iv) | <p>Cheques amounting to Rs. 7,800 were drawn on 27th March, of which cheques of Rs. 2,400 were cashed upto 31st march, 2022. This transaction should be recorded as-</p> <p>A. Minus Rs. 7,800 B. Minus Rs. 2,400 C. Minus Rs. 5,400 D. Minus Rs. 10,200</p> | | | | | | | |
| 22 | <p>Give one example of each of the following transactions:</p> <p>(i) Increase in an asset and a liability. (ii) Decrease in an asset and a liability. (iii) Increase in assets and capital. (iv) Decrease in assets and capital.</p> <p>OR</p> <p>What entry (debit or credit) would you make to:</p> <p>(a) increase revenue (b) decrease in expense, (c) record drawings (d) record the fresh capital introduced by the owner.</p> | 4 | | | | | | |
| 23 | <p>On which side the increase in the following accounts will be recorded? Also mention the nature of account:-</p> <ol style="list-style-type: none"> 1. Furniture 2. Rent Paid 3. Commission Received 4. Salary Paid <p>OR</p> <p>Open 'T' shape account for Machinery and write the following on the proper side:</p> <table border="1"> <tr> <td></td><td></td><td>[₹]</td></tr> <tr> <td>1</td><td>Machinery purchased for</td><td>5,00,000</td></tr> </table> | | | [₹] | 1 | Machinery purchased for | 5,00,000 | 4 |
| | | [₹] | | | | | | |
| 1 | Machinery purchased for | 5,00,000 | | | | | | |

Grade 1term Accounting Question Paper 24

Michael Seilmaier



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