

1st session

Marks: 100 Marks

Time: 2 hrs.

Part A – Fundamentals of Accounting

- Bill is drawn by Mr. Mohan on Mr. Mahesh on 30th January 2012 for one Month, then due date of the bill is _____
a) 28th February, 2012 b) 2nd March, 2012
c) 3rd March, 2012 d) 4th March, 2012
- The expenditure Rs.2,000 incurred on a trial run of newly purchased machine is _____
a) Preliminary expenses
b) Capital expenditure
c) Revenue expenditure
d) Deferred revenue expenditure
- Unclaimed dividend is shown under _____
a) Other current liabilities
b) Reserves & Surplus
c) Secured loans
d) Miscellaneous expenditure
- Proprietor used a rented building both for business purpose and as well as residence equally. The rent paid during the year for the building was Rs.1,32,000 debited to rent expenses A/c in the books of business. One month rent is still outstanding. Liability of the business for rent outstanding ____
a) Rs.11,000 b) Rs.12,000
c) Rs.5,500 d) Rs.6,000
- Which of the following will not affect trial balance?
a) Purchase book was under casted by Rs.5,000
b) White wash charges Rs.10,000 were debited to building A/c
c) Cash paid to Briz Binan Rs.500 was debited to Briz Binan A/c as Rs.5,000
d) Credit sales of Rs.2,000 to P correctly recorded in sales book but not posted to P's account.
- Which of the following is an event?
a) Purchase of goods worth Rs.4,000
b) Sale of goods worth Rs.2,000
c) Closing stock worth Rs.2,000
d) Rent paid Rs.2,000
- The normal rate of return is 20%. The total capital employed is Rs.6,00,000. The average profit is Rs.1,50,000. Calculate goodwill as the basis of 3 years purchase of super profits.
a) Rs.90,000 b) Rs.1,20,000
c) Rs.1,00,000 d) Rs.60,000
- Which of the following is not a contingent liability?
a) Claim against enterprises not acknowledged as debt
b) Guarantee given in respect of third parties
c) Liability in respect of bills discounted
d) Penalty imposed by excise officer for violation of provisions of Central Excise Act
- Opening stock 400 units @ Rs.20 each. Purchases during the year 200 units @ Rs.25 each. Issues – 250 units
In FIFO Method, closing stock will be?
a) 8750 b) 7000 c) 7750 d) 8000
- Which of the following concept shows difference between amount of receipt and right to receive an amount?
a) Matching Concept
b) Going concern Concept
c) Accrual Concept
d) Realisation Concept
- Balance in JLP A/c of partners is _____
a) Total premium paid by the firm
b) Annual premium paid each year
c) Surrender Value
d) JLP amount - Surrender Value
- Goods sent on sale or return basis at a cost of Rs.1 lakh. In that, 50% of goods were accepted and 30% of the goods were returned. The remaining stock was held with customer and the period not yet expired. Then closing stock will be _____
a) 1,00,000 b) 50,000 c) 20,000 d) 30,000

June 2013 Question For Grade 1

Ian Pickup



June 2013 Question For Grade 1:

Reviewing **June 2013 Question For Grade 1**: Unlocking the Spellbinding Force of Linguistics

In a fast-paced world fueled by information and interconnectivity, the spellbinding force of linguistics has acquired newfound prominence. Its capacity to evoke emotions, stimulate contemplation, and stimulate metamorphosis is really astonishing. Within the pages of "**June 2013 Question For Grade 1**," an enthralling opus penned by a highly acclaimed wordsmith, readers attempt an immersive expedition to unravel the intricate significance of language and its indelible imprint on our lives. Throughout this assessment, we shall delve to the book is central motifs, appraise its distinctive narrative style, and gauge its overarching influence on the minds of its readers.

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