

**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.

# Mid Year Question Paper 24

**RJ Shavelson**

A red circular graphic with a gradient, appearing as a stylized arrow or a partial circle, located to the right of the author's name.

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