

- 2060/12/5 Purchased books from Books Distributor of Rs. 15,500 at 10% trade discount
 2060/12/8 Purchased stationery from Sagoon Stationer for cash Rs. 14,000
Required: Purchase book. [2]

Ans: Total Rs. 131,450

31. 2062 Q. No. 6

Following are the transactions relating to purchase:

- a. Purchase from Mr. Damodar of Butwal:
 i. 10 ceiling fans @ Rs. 900 per unit
 ii. 12 table fans @ Rs. 1,000 per unit
 b. Purchase from Mr. Kumar of Tansen
 i. 15 pressure cookers @ Rs. 600 per unit
 ii. 10 electric stoves @ Rs. 250 per unit (Less Trade discount @ 10%)

Required: (i) Purchase book (ii) Purchase account

[2+1]

Ans: (i) Total Rs. 32,250 (ii) Balance Rs. 32,250

32. 2061 Q. No. 6

Following purchase return transactions are given.

- Baishakh 3 Return to Hari - 2 tape records @ Rs. 1,000 each
 - 1 radio of Rs. 500
 Baishakh 5 Return to Bishnu - 2 television sets @ Rs. 5,000 each less 10% trade discount
 Baishakh 8 Return to Narayan - 3 telephone sets @ Rs. 1,000 each
 - 4 heaters sets @ Rs. 2,000 each

Required: (a) Purchase return book (b) Purchase return account.

[2+1]

Ans: (a) Total Rs. 22,500, (b) Balance Rs. 22,500

33. 2060 Q. No. 6

Following purchases transactions are given to you :

- 2059 Magh 5 : Purchased on credit from B & B Markets:
 - 15kgs tea @ Rs. 200 per kg.
 - 50kgs sugar @ Rs. 30 per kg.
 2059 Magh 10 : Purchased from Agrawal traders on cash:
 - 10kgs tea @ Rs. 190 per kg.
 2059 Magh 15 : Purchased from Suraj & Co:
 - 3,000 lbs coffee @ Rs. 20 per lb.
 - 1,000kgs sugar @ Rs. 29 per kg.
 (Less: Trade discount @ 10%)

Required: (i) Purchase Book (ii) Purchase Account.

[2+1]

Ans: (i) Total Rs. 61,110 (ii) Balance Rs. 63,010

6. Cash and Banking Transactions**Theoretical Questions****1. 2066 Old Q.No. 7**

What do you mean by endorsement of cheque? [2]

चेकको हस्तान्तरण भन्नाले के बुझिन्छ ?

2. 2065 Q. No. 7 Old

Mention any four qualities of a cheque. [2]

चेकको कुनै चार गुणहरू उल्लेख गर्नुहोस् ।

3. 2064 Q. No. 7 Old

Define a cheque and state the various parties connected with the cheque. [2]

चेक शब्दको परिभाषा दिई यससँग सम्बन्धित पक्षहरू उल्लेख गर्नुहोस् ।

4. 2063 Q. No. 7 Old

Give a specimen of Analytical Petty Cash Book. [2]

वर्गीकृत सानो नगदपुस्तिकाको नमूना दिनुहोस् ।

5. 2062 Q. No. 7

Write in short about imprest system of petty cash book. [2]

सानो नगदी किताबको इम्प्रेस्ट प्रणाली वारे छोटकरीमा लेख्नुहोस् ।

6. 2061 Q. No. 7

Differentiate between a "Bearer Cheque" and "Order cheque". [2]
 बाहक चेक र आदेशित चेकमा भिन्नता छुट्याउनुहोस् ।

7. 2060 Q. No. 7

What do you mean by endorsement of a cheque? [2]
 चेक हस्तान्तरण भन्नाले के बुझ्नुहुन्छ ?

8. 2058 Q. No. 7

Mention any four qualities of a good cheque. [2]
 चेकमा हुनेपर्ने कुनै चार गुणहरू उल्लेख गर्नुहोस् ।

9. 2057 Q. No. 8

What do you mean by crossing of cheque? Give an example of simple crossing. [2]
 रेखाङ्कित चेक भन्नाले के बुझ्नुहुन्छ ? साधारण रेखाङ्कितको उदाहरण दिनुहोस् ।

Numerical Problems**10. 2072 Set C Q.No. 11**

Following transactions are given:

- Paush 1 : Cash in hand Rs.40,000 and cash at bank Rs.80,000.
 Paush 5 : Goods costing Rs.5,000 was purchased at Rs.4,900.
 Paush 12 : Cash received from Arun of Rs. 900 and settled his account of Rs.1,000.
 Paush 19 : Cash deposited into bank of Rs.6,000.
 Paush 23 : Interest received from investment of Rs.1,200.
 Paush 27 : Cash withdrawn from bank of Rs.2,000 for office use.

Required: Triple Column Cash Book [6]

Ans: Balance: Cash Rs. 33,200, Bank Rs. 86,000

11. 2072 Set D Q.No. 11

Following cash and banking transactions of a firm are given:

2071

- Marga 1 : Cash balance Rs.5,00,000.
 Marga 3 : Deposited into Bank Rs.4,00,000.
 Marga 17 : Purchased goods for cash Rs.10,000.
 Marga 25 : Received cash from Khanal and Co. Rs.10,000 in full settlement of Rs.11,000.
 Marga 26 : Paid rent Rs.10,000 and wages Rs.20,000 by cheque.
 Marga 30 : Withdrawn cash from bank for private use Rs.30,000.

Required: Triple column cash book [6]

Ans: Balance: Cash Rs. 100,000; Bank Rs. 340,000

12. 2072 Set E Q.No. 11

Following transactions are given:

- Falgun 1 : Cash balance Rs.1,00,000 and bank balance Rs.1,50,000
 Falgun 5 : Purchased goods of Rs.50,000 and payment is made by cheque Rs.20,000 and cash Rs.30,000.
 Falgun 9 : Withdraw cash from bank for office use Rs.3,000.
 Falgun 15 : Sold goods for Rs.5,000.
 Falgun 20 : Paid wages Rs.10,000.

Required: Cash Book with Bank Column [6]

Ans:Balance: Cash Rs. 68,000; Bank Rs. 127,000

13. 2071 Supp Q.No. 11

Following cash and bank transactions are given.

- Poush 1: Cash in hand Rs. 50,000 and bank balance Rs. 80,000.
 Poush 5: Issued a cheque of Rs. 14,800 to Hari for the settlement of Rs 15,000.
 Poush 12: Cash deposited into bank Rs. 5,000.
 Poush 18: Interest received from investment Rs. 5,000.
 Poush 26: Withdrawn from bank for private use Rs. 4,000.
 Poush 30: Received a cheque from Rai and deposited into bank Rs. 8,000.

Required: Triple column cash book [6]

Ans: Balance: Cash Rs. 50,000; Bank Rs. 93,000

14. 2071 Set C Q.No. 11

The following cash and banking transactions are given

2070: Poush 1 : Cash Balance Rs. 3,50,000.

Poush 12 : Deposited into Bank Rs. 3,00,000

Poush 13 : Purchased goods for cash Rs. 20,000

Poush 15 : Received cash Rs. 4000 from S. Company for the full settlement of Rs. 4,300

Poush 25 : Paid wages by cheque Rs. 40,000

Poush 28 : Withdrawn cash from bank for private use Rs. 5,000

Required: Triple column Cash Book.

[6]

Ans: Cash Balance Rs. 34,000; Bank balance Rs. 255,000

15. 2071 Set D Q.No. 11

Following transactions are given:

Baisakha 1 : Cash in hand Rs. 20,000 and cash at bank Rs. 50,000.

Baisakha 3 : Purchased goods for Rs. 10,000 at 10% discount.

Baisakha 7 : Received a cheque of Rs. 2500 from Birbal and allowed him discount Rs. 500.

Baisakha 10 : Issued a cheque for telephone charge payment Rs. 500.

Baisakha 13 : Paid into bank Rs. 10,000.

Baisakha 15 : Commission received Rs. 3,000.

Required: Triple Column Cash Book

[6]

Ans: Cash Balance Rs. 4,000; Bank balance Rs. 62,000

16. 2070 Supp Set A Q. No. 11

Following cash and Banking transactions are given:

2065 Jestha 1 : cash balance Rs. 2,50,000.

Jestha 14 : deposited into the bank Rs. 2,00,000

Jestha 17 : purchase goods for cash Rs. 5,000

Jestha 27 : received cash from ABC company Rs. 2500 in full settlement of Rs. 3,000.

Jestha 28 : paid wages for Rs. 9,000.

Jestha 30 : withdraw cash from bank for private use Rs. 15,000

Required: Triple Column Cash Book.

[6]

Ans: Cash Balance Rs. 38,500; Bank balance Rs. 185,000

17. 2070 Supp Set B Q.No. 11

Following cash and bank transactions are given:

Magh 1 : Balance of cash in hand Rs. 40,000 and cash at bank Rs. 1,20,000.

Magh 4 : Issued cheque of Rs. 9,800 for the settlement of Rs. 10,000.

Magh 8 : Deposited cash into bank Rs. 10,000

Magh 20 : Received commission in cash Rs. 12,000

Magh 25 : Out of goods sold for Rs. 15,000 a cheque of 10,000 received immediately.

Magh 27 : Paid cash in advance towards house rent of Rs. 5,000.

Required: Triple Columns Cash Book.

[6]

Ans: Balance: Cash Rs. 37,000, Bank Rs. 130,200

18. 2070 Set C Q.No. 11

Following transactions are given:

Chaitra 1 : Cash balance Rs. 40,000 and Bank balance Rs. 90,000.

Chaitra 3 : Goods sold for Rs. 30,000 and received cash Rs. 10,000 and cheque Rs. 19,500 in full settlement.

Chaitra 10 : Cash deposited into bank Rs. 12,000.

Chaitra 16 : Cash paid to Ram Rs. 4,500 after deducting 10 % discount.

Chaitra 25 : Goods purchased for Rs. 5,000 and received a discount of 10%.

Chaitra 30 : Salary paid Rs. 6,000.

Required: Triple column Cash Book.

[6]

Ans: Balance: Cash Rs. 2,300; Bank Rs. 121,500

19. 2070 Set D Q.No. 11

Following cash and banking transactions are given:

Chaitra 1 : Cash in hand Rs. 50,000

Cash at bank Rs. 30,000

- Chaitra 6 : Goods sold for cash Rs. 10,000.
 Chaitra 12 : Cash deposited into bank Rs. 5,000.
 Chaitra 15 : Paid telephone charge of Rs. 6,000 through cheque.
 Chaitra 16 : Amount withdrawn from bank for office use of Rs. 3,000.
 Chaitra 20 : Purchased goods worth Rs. 12,000 and paid Rs. 6,000 in cash and balance by cheque.

Required: Cash Book with cash and Bank Columns.

[6]

Ans: Balance: Cash Rs. 52,000; Bank Rs. 20,000

20. 2069 Supp Set A Q.No. 11

Following cash and banking transactions are given:

- Magh 1 : Cash balance Rs. 10,000 and Bank balance of Rs. 30,000.
 Magh 5 : Sold goods for Rs. 50,000 and received Rs. 20,000 on cash, Rs. 29,000 by cheque in full settlement.
 Magh 10 : Cash withdrew for office use Rs. 5,000
 Magh 15 : Payment made to creditors Rs. 9,500 in full settlement of Rs. 10,000
 Magh 20 : Salary paid by cheques to staff Rs. 5,000.
 Magh 25 : Commission received by cheque Rs. 6,000.

Required: Triple column cash book.

[6]

Ans: Balance: Cash Rs 25,500; Bank Rs. 55,000

21. 2069 Supp Set B Q.No. 11

Following transactions are given:

- Poush 1 : Balance of cash in hand Rs. 20,000 and cash at bank Rs. 30,000
 Poush 5 : Purchased goods for Rs. 4,000 and received discount Rs. 200
 Poush 9 : Received cash from Ram Rs. 3,600 after deducting 10% discount
 Poush 15 : Deposited cash into bank Rs. 2,000
 Poush 25 : Received cash from Hari Rs. 2,400 in full settlement of his account Rs. 2,500.
 Poush 29 : Withdrawn cash Rs. 6,000 from bank for office use.

Required: Triple column cash book

[5]

Ans: Balance: Cash Rs. 26,200, Bank Rs. 26,000

22. 2069 Set A Q. No. 11

Following cash and bank transactions are given:

- Poush 1 : Balance of cash in hand Rs. 30,000 and cash at bank Rs. 1,00,000
 Poush 6 : A cheque of Rs. 14,500 received from a debtors and settled his account of Rs. 15,000
 Poush 10 : Issued a cheque of Rs. 2,700 in favour of a creditor after receiving discount at 10%.
 Poush 17 : Cash deposited into bank Rs. 5,000
 Poush 25 : Paid salary of Rs. 30,000 through cheque
 Poush 28 : Paid house rent by cash Rs. 10,000

Required: Triple column cash book.

[6]

Ans: Balance: Cash Rs. 15,000; Bank Rs. 86,800

23. 2069 Set B Q. No. 11

Following cash and banking transacting are given:

- Magh 1: Cash in hand Rs. 25,000
 Magh 2: Goods sold for cash Rs. 20,000
 Magh 4: Cash deposited into bank Rs. 30,000
 Magh 8: Purchased goods worth Rs. 10,000 and paid Rs. 6,000 in cash and balance through cheque.
 Magh 10: Withdrawn Rs. 10,000 cash from bank for office use.
 Magh 15: Salary paid by cheque Rs. 5,000

Required: Cash book with cash and bank columns.

[6]

Ans: Balance: Cash Rs. 19,000; Bank Rs. 11,000

24. 2068 Q.No. 11

Following transactions are given:

- Bhadra 1 : Balance at bank Rs. 1,00,000 and cash in hand Rs. 50,000
 Bhadra 7 : Received cheque for sale of goods Rs. 25,000
 Bhadra 12 : Cash deposited into bank Rs. 20,000

- Bhadra 18 : Issued a cheque of Rs. 9500 in favour of Ramesh in settlement of Rs. 10,000
 Bhadra 24 : Received Rs. 25,000 from debtors in cash
 Bhadra 27 : Issued a cheque of Rs. 35,000 for the payment of salary of the month.

Required: Cash book with cash, bank and discount columns. [6]

Ans: Balance: Cash Rs. 55,000; Bank Rs. 1,00,500

25. 2068 S Q. No. 11

Following cash and banking transactions are given:

- Chaitra 1: Balance of cash in hand Rs. 20,000 and cash at Bank Rs. 50,000.
 Chaitra 5: Purchased goods for Rs. 10,000 and paid Rs. 4,000 in cash. The balance amount is paid through cheque after receiving discount Rs. 500.
 Chaitra 9: Received cash Rs. 2,700 from debtors after deducting 10% discount.
 Chaitra 16: Cash deposited into Bank Rs. 2,000.
 Chaitra 24: Paid salary Rs. 1,000 and rent Rs. 500 through cheque.
 Chaitra 28: Goods sold for Rs. 8,000 and received cash of Rs. 5,000 only.

Required: Triple column cash book [6]

Ans: Balance: Cash Rs. 21,700; Bank Rs. 45,000

26. 2067 Q. No. 11

Following cash and banking transactions are given:

- Falgun 1 : Cash in hand Rs. 20,000 and cash at Bank Rs. 50,000.
 Falgun 2 : Received from Mahajan Rs. 9,500 in full settlement of account Rs. 10,000.
 Falgun 5 : Deposited in Bank Rs. 10,000.
 Falgun 8 : Purchased goods for Rs. 15,000 and paid Rs. 9,000 through cheque and the balance amount is paid in cash after receiving discount of Rs. 500.
 Falgun 9 : Withdrawn cash from bank Rs. 5,000 for office use.

Required: Triple Column Cash Book. [6]

Ans: Balance; Cash Rs. 19,000; Bank Rs. 46,000

27. 2067 Supp Q. No. 11

Following cash and banking transactions are given:

- Poush 1 : Cash in hand Rs. 20,000 and cash at bank Rs. 25,000
 Poush 5 : Goods purchased for Rs. 10,000
 Poush 10 : Cash received from debtors Rs. 900 after deducting 10% discount.
 Poush 18 : Goods sold for Rs. 8,000 and received cheque Rs. 5,000 and cash after allowed discount Rs. 200
 Poush 22 : Cash paid to creditors Rs. 1,000 after deducting discount Rs. 100
 Poush 25 : Cash deposited into Bank Rs. 2,000.

Required: Triple column cash book [6]

Ans: Balance: Cash Rs. 10,700; Bank Rs.32,000

28. 2066 Q.No. 11

The following transactions are given:

- Shravan 1 : Cash in hand Rs. 10,000 and cash at Bank Rs. 100,000.
 Shravan 5 : Received cash Rs. 19,000 from the Debtors after deducting discount at 5%.
 Shravan 10 : Paid cash Rs. 2,900 in full settlement of Rs. 3,100.
 Shravan 25 : Purchased goods for Rs. 20,000 and paid Rs. 5,000 in cash. The balance amount is paid through cheque after receiving discount of Rs. 200.
 Shravan 28 : Cash deposited into bank Rs. 12,000.

Required: Triple Column Cash Book. [6]

Ans: Balance: Cash Rs. 9,100; Bank Rs. 97,200

29. 2066 Old Q.No. 8

Following cash and banking transactions are given:

- Kartik -1 Balance of cash in hand 50,000 and at bank Rs. 75,000.
 Kartik -5 Sold goods of Rs. 8,000 for cash
 Kartik- 10 Cash deposited into bank Rs. 25,000
 Kartik- 15 Received cash Rs 18,000 from Kumar after deducting discount of Rs. 2,000.
 Kartik- 30 Paid rent by cheque Rs. 10,000.

Required: Triple column cash book. [5]

Ans: Balance: Cash Rs. 51,000; Bank Rs. 90,000

30. 2065 Q. No. 11

Following cash and banking transactions are give:

2063, Chaitra 1: Balance of cash in hand Rs. 20,000 and cash at bank Rs. 50,000

2063, Chaitra 5: Goods purchased and paid through cheque Rs. 20,000

2063, Chaitra 10: Goods sold for cash Rs. 30,000

2063, Chaitra 15: Purchased furniture and paid through cheque Rs. 10,000

2063, Chaitra 20: Deposited into bank Rs. 40,000

2063, Chaitra 25: Withdrawn cash Rs. 10,00 from bank for office purpose

Required: Cash book with cash and bank column

[6]

Ans: Balance: Cash Rs. 20,000; Bank Rs. 50,000

31. 2065 Q. No. 8 Old

Following cash and banking transactions are given:

Poush 1: Cash in hand Rs. 11,100 and balance at bank Rs. 17,500

Poush 5: Sold goods and received the payments in cash Rs. 4,000 and by cheque Rs. 6,500

Poush 10: Cash deposited into bank Rs. 3,000

Poush 20: Received cash Rs. 2,800 from Neena after deduction discount of Rs. 200

Required: Triple column cash book

[5]

Ans: Balance: Cash Rs. 14,900; Bank Rs. 27,000

32. 2065 Sup. Q.No. 11

Following Cash and Banking transactions are given:

Magh 1: Cash balance Rs. 5,000 and bank balance Rs. 10,000

Magh 5: Goods purchased for Rs. 2,000 and paid by cheque after deducting discount Rs. 100.

Magh 10: Cash withdrawn from bank Rs. 2,000 for office use and Rs. 1,000 for personal use.

Magh 20: Cash received from Ram Rs. 1,800 after deducting 10% discount.

Magh 25: Paid rent Rs. 1,000

Required: Triple column cash book.

[6]

Ans: Balance: Cash Rs. 7,800; Bank Rs. 5,100

33. 2064 Q. No. 11

You are given the following cash and banking transactions:

Chaitra 1: Cash in hand Rs. 10,000 and cash at bank (credit) Rs. 50,000

Chaitra 6: Received cheque of Rs. 5,700 from a customer after deducting 5 percent discount.

Chaitra 12: Paid by cash Rs. 1,900 in full settlement of Rs. 2,000.

Chaitra 18: Cash deposited into bank Rs. 1,000.

Chaitra 24: Sale of Rs. 30,000, Rs. 4,000 received in cash and balance amount is received by cheque. allowed cash discount of Rs. 1,000.

Required: Cash book with cash, bank and discount columns.

[6]

Ans: Balance: Cash Rs. 11,100; Bank Rs. 18,300 (Cr.)

34. 2064 Q. No. 8 Old

Following cash and banking transactions are given:

Bhadra 2: Balance of cash in hand Rs. 40,000 and at bank 60,000

Bhadra 4: Cash deposited into bank Rs. 30,000

Bhadra 6: Purchased goods worth Rs. 15,000 payment is made by cheque received cash discount 2%.

Bhadra 10: Sold goods of Rs. 10,000 for cash

Required: Triple column cash book.

[5]

Ans: Balances: Cash Rs. 20,000; Bank Rs. 75,300

35. 2064 Q. No. 11 [Supplementary]

The following cash and bank transactions are given:

Jestha 1: Cash in hand Rs. 7,500 and cash at bank Rs. 1,50,000.

Jestha 5: Received cash from the debtors Rs. 95,000 after deducting 5% discount.

Jestha 10: Paid by cheque Rs. 2,900 in full settlement of Rs. 3,000.

Jestha 15: Purchased goods for Rs. 45,000 and paid Rs. 4,000 in cash on the same date the balance amount is also paid through cheque after receiving discount of Rs. 500.

Jestha 20: Cash deposited into bank Rs. 2,000.

Required: Triple column cash book.

[6]

Ans: Balance: Cash Rs. 11,000 and Bank Rs. 108,600

36. 2063 Q. No. 11

Following cash and banking transactions are given:

Falgun 1, 2062: Balance of cash in hand Rs. 25,000, cash at bank Rs. 30,000

Falgun 2: Bought goods and paid by cheque Rs. 10,000

Falgun 8: Goods purchased for cash Rs. 5,000

Falgun 9: Goods sold for cash Rs. 10,000

Falgun 10: Deposited in bank Rs. 10,000

Falgun 12: Withdrawn cash from bank Rs. 5,000 for office use

Required: Cashbook with cash and bank column.

[6]

Ans: Balance of cash Rs. 25,000 and bank Rs. 25,000

37. 2063 Q. No. 8 Old

Following cash and banking transactions are given:

March 1 Balance of cash in hand Rs. 25,000 and at bank Rs. 30,000

March 5 Purchased goods and issued a cheque Rs. 10,000

March 6 Goods sold for cash Rs. 15,000

March 8 Paid cash into bank Rs. 25,000

Required: Cash Book with cash and bank column

[5]

Ans: Balance: Cash Rs. 15,000; Bank Rs. 45,000

38. 2062 Q. No. 8

Following cash and banking transactions are given:

2060 Asahd 1 Balance of cash in hands 7,500 and at bank Rs. 22,500.

2060 Ashad 15 Paid cash into bank Rs. 4,000

2060 Ashad 22 Purchase goods from Naresh for Rs. 9,000 and issued a cheque of Rs. 4,000 only as part payment.

2060 Ashad 27 Withdrawn cash from Bank Rs. 6,500 for office use.

Required: Cash book with cash and bank column.

[5]

Ans: Balance: Cash Rs. 10,000; Bank Rs. 16,000

39. 2062 Cancelled

The following transactions are given:

Baishak 1 Cash balance Rs. 44,000 and bank overdraft Rs. 30,000

Baishak 2 Purchased goods for Rs. 2,000

Baishak 5 Purchased goods of Rs. 1,000; 50% was paid by cheque and the balance in cash

Baishak 8 Received cash Rs. 8,000 on sale of goods

Baishak 10 Deposited into bank Rs. 8,000.

Required: Two-column cash book with bank column.

[5]

Ans: Balance: Cash Rs. 41,500 (Dr.); Bank Rs. 22,500 (Cr.)

40. 2061 Q. No. 8

Following cash and banking transactions are given:

Ashad 1 Cash in hand Rs. 2,000

Ashad 2 Cash sales Rs. 12,000

Ashad 5 Deposited in bank Rs. 10,000

Ashad 7 Paid to Ram by cheque Rs. 5,300

Discount received from Ram Rs. 200

Ashad 9 Received a cheque from Shyam of Rs. 3,900 and paid into bank. Allowed him discount of Rs. 100

Ashad 10 Withdrew a Rs. 2,000 from the bank for office use.

Required: Triple column cashbook.

[5]

Ans: (i) Balance of cash = Rs. 6,000; (ii) Balance at bank = Rs. 6,600

41. 2060 Q. No. 8

Following cash and banking transactions are given to you:

- 2059 Magh 1 Cash in hand Rs. 475, balance at bank Rs. 4,965
- 2059 Magh 5 Bought goods and paid by cash Rs. 400 and by cheque Rs. 650
- 2059 Math 10 Paid Archana's account of Rs. 600, less discount at 2%.
- 2059 Magh 15 Cash sales Rs. 750
- 2059 Magh 20 Deposited in bank Rs. 375
- 2059 Magh 25 Received cash Rs. 1,900 from Nanu after deducting discount of Rs. 100.

Required: Cash book with cash, bank and discount columns.

[5]

Ans: (i) Balance of cash = Rs. 1,762 (ii) Balance at bank = Rs. 4,690

7. Bank Reconciliation Statement**1. 2072 Set C Q.No. 12**

On 31st Chaitra, 2070 Cash Book showed a debit balance of Rs.25,000. Other transactions are given below:

- i. Cheques amounting to Rs.8,000 were issued but presented for payment of Rs.4,000 only.
- ii. Cheque deposited into bank but not credited by bank Rs.5,000.
- iii. Bank commission charged by the bank but not credited in cash book Rs.200.
- iv. Interest of Rs.1,500 collected by bank but not debited in cash book.
- v. A cheque of Rs.2,000 was sent to bank for collection but dishonoured by the bank.

Required: Bank reconciliation statement

[6]

Ans: Balance as per pass book Rs. 23,300

2. 2072 Set D Q.No. 12

Following informations are given:

- i. On Paush 30, 2071 pass book showed an overdraft balance Rs.16,000.
- ii. Cheques of Rs.9,000 were issued on 28th Paush, but cheques worth Rs.6,000 only were presented for payment till 30th Paush.
- iii. Cheques of Rs.4,000 were sent for collection into bank but cheques of Rs.2,000 were credited in the Pass Book.
- iv. Bank charged commission of Rs.200 debited in Pass Book only.
- v. A cheque of Rs.3,000 has been deposited by a debtor, but not recorded in Cash Book.

Required: Bank reconciliation statement.

[6]

Ans: Overdraft balance as per cash book Rs. 19,800

3. 2072 Set E Q.No. 12

Following particulars are given:

- i. Debit balance of cash book Rs.30,000.
- ii. A cheque of Rs.1,000 is issued to miss K.C. but not presented in the bank for payment.
- iii. Cheques were deposited into bank worth Rs.20,000 but only Rs. 5,000 is credited by the bank.
- iv. Rs.100 is debited as bank charge in pass book.
- v. Debit side of cash book is overcasted by Rs.1,000.

Required: Bank Reconciliation Statement

[4+2]

Ans: Balance as per pass book Rs. 14,900

4. 2071 Supp Q.No. 12

Cash book showed a balance of Rs. 80,000 which did not agree with bank pass book balance. On comparison of two sets of books, the following discrepancies were observed.

- i. A cheque of Rs. 6,000 was sent for deposit into bank but not credited in pass book.
- ii. A cheque of Rs. 3,000 issued has not been cashed
- iii. Interest received from investment of Rs. 1,000 credited in pass book but not recorded in cash book.
- iv. Bank has charged Rs. 400 as bank charges but not entered in cash book.
- v. A cheque of Rs. 5000 received from a debtor is entered in cash book but forgotten to sent to bank for collection.

Required: Bank Reconciliation Statement

[6]

Ans: Balance as per pass book Rs. 72,600

5. 2071 Set C Q.No. 12

Following information are given:

- On 30th Magh, the Cash Book showed a credit balance of Rs. 50,000
- Cheques of Rs. 8,000 were sent for deposit, however the bank has credited Rs. 6,000 only.
- A customer has directly deposited into bank Rs. 12,000 but not recorded in Cash Book.
- A bank charge of Rs. 300 debited only in pass book.
- A cheque of Rs. 4,000 was drawn but not presented for payment.
- Interest on investment of Rs. 1000 was received but not recorded in the Bank Account.

Required: Bank Reconciliation Statement as on 30th Magh

[6]
Ans: Balance as per PB Rs. (37,300)

6. 2071 Set D Q.No. 12

Cash book of business shows a debit balance of Rs. 1,000 on 31st December 2013.

- Cheque amounting Rs.3,000 were sent to bank for collection but the bank has credited only Rs. 1,000.
- Cheque issued for Rs. 5,000 but not presented for payment.
- Interest collected by bank of Rs. 100 was not recorded in cash book.
- A cheque of Rs. 2,000 debited in the bank column of cash book but not sent to bank for collection.
- Electricity bill of Rs. 100 paid by bank as per standing order has not been credited in cash book.

Required: Bank Reconciliation Statement.

[6]
Ans: Balance as per PB Rs. 2,000

7. 2070 Supp Set A Q. No. 12

Following information are given:

- Cash Book Showed a balance of Rs. 25,000 on 30th Magh.
- Cheques of Rs. 4,000 deposited into Bank has been credited by Bank Rs. 3,000 only.
- A customer has directly deposited into bank Rs. 6,000 but not recorded in cash Book.
- Bank charge Rs. 200 debited only in pass book.
- Cheque drawn but not presented for payment Rs. 2,000.
- Interest on investment not recorded in cash book Rs. 500.

Required: Bank reconciliation statement.

[6]
Ans: Balance as per PB Rs. 32,300

8. 2070 Supp Set B Q.No. 12

Following informations are given:

- Kartik 30: Bank statement of AB Pvt. Ltd. showed a bank balance of Rs. 1,10,000.
- Kartik 15: Out of cheques issued a cheque of Rs. 20,000 has not been presented for payment.
- Kartik 20: A cheque amounting to Rs. 5,000 sent for collection into bank but has not been credited yet.
- Telephone expenses of Ashwin of Rs. 3,000 paid by bank showed in the bank statement but has not been entered in cash book.
- Interest income Rs. 2,000 credited in bank statement but has not been entered in cash book.
- Cheque of Rs. 3,000 received from a debtor and entered in cash book but omitted to sent into bank.

Required: Bank Reconciliation Statements as on Kartik 30

[6]
Ans: Balance as per cash book Rs. 99,000

9. 2070 Set C Q.No. 12

Following informations are given:

- On Chaitra 30, Balance as per Pass Book is Rs. 1,80,000.
- Cheque deposited into the Bank Rs. 4,000 was recorded in Cash Book Rs. 400 only.
- Cheques were issued for Rs. 25,000 but cheque of Rs. 20,000 only were presented for payment.

- d. Bank charges charged by the Banks Rs. 500.
- e. Interest credited by Bank Rs. 200 but debited in Cash Book Rs. 2,000.
- f. Rs. 6,000 directly deposited into the bank by a customer, but not recorded in Cash Book.

Required: Bank Reconciliation Statement. [6]

Ans: Bank Balance as per Cash book Rs. 167,700

10. 2070 Set D Q.No. 12

Following particulars are given:

- a. On Magh 30, the balance of bank account as shown by pass book was Rs. 60,000.
- b. Various cheques of Rs. 15,000 were issued for payment but cheque of Rs. 10,000 only was presented for payment.
- c. Different cheques of Rs. 20,000 were paid into bank but cheque of Rs. 15,000 only was credited by bank.
- d. Bank commission of Rs. 200 charged by bank recorded in pass book but not recorded in cash book.
- e. Amount deposited by customer directly into bank of Rs. 5,000 recorded in pass book but not recorded in cash book.
- f. House rent received of Rs. 1,200 recorded in pass book but not recorded in cash book.

Required: Bank Reconciliation Statement. [6]

Ans: Bank Balance as per cash book Rs. 54,000

11. 2069 Supp Set A Q.No. 12

Following information are given:

- a. Bank balance of shrawan 31 as per pass book Rs. 175,000.
- b. Cheque paid in but not yet collected or credited by bank Rs. 7,500.
- c. Cheque issued but not yet presented for payment Rs. 2,500.
- d. Bank charge debited in pass book only Rs. 3,000.
- e. Interest on investment credited by bank not recorded in cash book Rs. 5,000.
- f. Payments made by bank as per the standing instruction for Telephone Rs. 1000 and Electricity Rs. 1000 but not recorded in cash book.

Required: Bank Reconciliation Statement [6]

Ans: Balance as per pass book Rs. 1,80,000

12. 2069 Supp Set B Q.No. 12

On 31st Chaitra, 2066 the bank statement of ABC company shows a balance of Rs. 30,000 which is not agreed with the balance of company's cash book. The following reasons are given.

- i. Cheque paid into bank but not yet collected Rs. 5,000
- ii. A customer directly deposited Rs. 10,000 into company's bank account which is not yet recorded in cash book.
- iii. Cheque used totalling Rs. 15,000; out of which Rs. 12,000 has not been presented for payment.
- iv. Bank charges Rs. 500 debited only in pass book.
- v. Electricity charges paid by bank directly Rs. 1,000.

Required: Bank Reconciliation Statement [6]

Ans: Balance as per cash book Rs. 14,500

13. 2069 Set A Q. No. 12

Following information are given:

- a. On Marga 30, cash book of PQ Pvt. Ltd. showed a bank balance of Rs. 90,000.
- b. Service charge entered in bank statement but not entered in cash book Rs. 1,000
- c. Interest income of Rs. 10,000 credited in bank statement but not shown in cash book.
- d. Cheques totaling Rs. 50,000 issued on different dates, only cheques of Rs. 41,000 were presented for payment.
- e. Cheques totaling Rs. 60,000 sent for deposit on different dates, the bank has credited only Rs. 55,000 during Marga.
- f. A customer directly deposited Rs. 4,000 into bank has not been recorded into cash book.

Required: Bank reconciliation statement as on Marga 30. [6]

Ans: Balance as per pass book Rs. 1,07,000

14. 2069 Set B Q. No. 12

On 31st Chaitra, the balance of bank account as per trader's cash book was Rs. 30,000. On going through the pass book, the following differences are noted:

- Various cheques of Rs. 20,000 were issued for payment but cheque of Rs. 15,000 was presented for payment.
- Various cheques of Rs. 10,000 paid into bank, out of these a cheque of Rs. 4,000 has not credited by the bank.
- Insurance premium paid by bank, but not entered in cash book Rs. 5,000
- Bank charges made by bank, but not recorded in cash book of Rs. 100.
- Dividend collected by the bank, but not recorded in cash book Rs. 1,000

Required: Bank reconciliation statement.

[6]

Ans: Balance as per Pass book Rs. 26,900

15. 2068 Q.No. 12

Following informations are given:

- Bhadra 31: Cash book of Sewa Pvt. Ltd showed a bank balance of Rs. 55,000
- Cheques of Rs. 20,000 deposited into bank on Bhadra 25, has been credited only Rs. 10,000 in the month.
- Out of the cheques issued of Rs. 15,000 on Bhadra 20, Only a cheque of Rs. 10,000 has been presented for payment.
- Interest income of Rs. 5,000 is credited in the bank but not shown in cash book.
- Cheque of Rs. 4,000 received from Shyam is entered into cash book but omitted to sent in the bank.
- Bank commission entered in bank pass book but not mentioned in cash book Rs. 1,000.

Required: Bank reconciliation statement as on Bhadra 31.

[6]

Ans: Balance as per Passbook Rs. 50,000

16. 2068 S Q. No. 12

Following information are given:

- On July 31, Cash Book showed a bank balance of Rs. 4,000.
- Two cheques of Rs. 10,000 and 2,000 deposited into the bank among them cheque of Rs. 2,000 only credited by the Bank.
- Cheques of Rs. 4,000 were issued out of which a cheque of Rs. 3,000 was presented for payment.
- A cheque of Rs. 2,000 was directly deposited by a customer into the bank but has not been recorded in Cash Book.
- Bank charge of Rs. 200 not recorded in Cash Book.
- Interest received of Rs. 1,200 credited only in Pass Book.

Required: Bank Reconciliation Statement

[6]

Ans: O/D balance as per PB Rs. 2,000

17. 2067 Q. No. 12

Following information are given:

[6]

- Cash Book showed a balance of Rs. 20,000 on ending of Ashadh.
- Cheques amounting to Rs. 2,500 were sent to bank for collection, but cheque of only Rs. 2,000 were credited in pass book.
- Cheque drawn but not presented for payment Rs. 3,000.
- A customer has directly deposited Rs. 5,000 into bank but not recorded in cash book.
- Service charge Rs. 100 shown in pass book only.
- Interest earned of Rs. 500 credited only in Pass Book.

Required: Bank Reconciliation Statement.

Ans: Balance as per pass book Rs. 27,900

18. 2067 S Q. No. 12

Following information are given:

- On Magh 31, Cash book of a company showed a bank balance of Rs. 10,000.
- A customer has directly deposited Rs. 2,000 into bank but not recorded in cash book.
- Cheques of Rs. 15,000 deposited into the bank but Rs. 5,000 not collected by bank.
- Bank charge Rs. 500 entered twice in the cash book.

- e. Out of the cheques issued for Rs. 8,000 only cheque of Rs. 5,000 has been presented for payment.
- f. Interest received credited only in the pass book Rs. 1,000.

Required: Bank reconciliation statement.

[6]

Ans: Balance as per pass book Rs. 11,500

19. 2066 Q.No. 12

Following information are give:

- On 31st Chaitra, the pass book showed a balance of Rs. 1,00,000.
- Cheques sent for collection but not collected by bank Rs. 30,000.
- Service charge shown in pass book but not recorded in cash book Rs. 300.
- Cheques of Rs. 20,000 were issued but only of Rs. 10,000 were presented for payment.
- Electricity bill of Rs. 3,000 was paid by bank but not recorded in the cash book.
- Cheque of Rs. 5,000 was received and entered in the cash book but omitted to sent to bank for collection.

Required: Bank Reconciliation Statement.

[6]

Ans: Balance as per cash book Rs. 1,28,300

20. 2066 Old Q.No. 9

Following details are given:

- At the end of Poush, the cash book showed a balance of Rs. 50,000.
- Cheque issued but not presented for payment Rs. 30,000.
- Cheque sent for collection but not yet credited by bank Rs. 20,000
- Rs. 10,000 has wrongly been credited in passbook by the bank.
- Insurance premium of Rs. 1,000 directly paid by the bank.

Required: Bank reconciliation statement.

[5]

Ans: Balance as per pass book Rs. 69,000

21. 2065 Q. No. 12

Following information are given:

- On Jestha 31, Cash book of a company showed a bank balance of Rs. 2,000.
- A cheque of Rs. 10,000 deposited on Jestha 25, has yet not been credited by bank.
- Out of the cheque issued for Rs. 4,000 on Jestha 23, only cheque of Rs. 2,500 has been presented for payment.
- A customer has directly deposited Rs. 4,000 into bank but not recorded in cash book.
- Bank charge of Rs. 100 debited only in Pass Book.
- Interest earned of Rs. 250 credited only in Pass Book.

Required: Bank Reconciliation Statement.

[1×6]

Ans: Overdraft balance as per pass book Rs. 2,350

22. 2065 Q. No. 9 Old

Following information are given:

- Cash book showed a balance of Rs. 60,000 on Poush end.
- Cheques amounting to Rs. 15,000 sent to Bank for collection but cheque of Rs. 10,000 only was credited.
- Cheques issued but has not been presented for payment Rs. 6,000
- Bank charge of Rs. 500 has not been recorded in cash book.
- Cheque of Rs. 1,000 was recorded in cash book but not sent to bank.

Required: Bank reconciliation statement

[5]

Ans: Balance as per pass book Rs. 59,500

23. 2065 Sup. Q.No. 12

Following transactions are given:

- On Ashadh 31, Balance as per pass book Rs. 16,000
- Cheque of Rs. 5,000 were issued, but only Rs. 3,000 presented for payment.
- Interest on investment credited by bank Rs. 500.
- Bank charges debited by bank Rs. 100, but not entered in the cash book.
- A cheque of Rs. 200 was debited in the cash book was not sent to the bank till above date.

Required: Bank Reconciliation Statement

[6]

Ans: Bank balance as per cash book Rs. 13,800

24. 2064 Q. No. 12

Following information is given:

- On Shrawan 31, the passbook showed a bank balance of Rs. 70,000
- Service charge entered in passbook but not recorded in cash book Rs. 500.
- Cheques of Rs. 60,000 were issued for payment but presented for payment only Rs. 5,000.
- Cheques sent for collection but not deposited by bank Rs. 80,000.
- Insurance premium paid by bank but not entered in cash book Rs. 3,000.
- Interest on investment collected and credited by bank but not recorded in cash book Rs. 1,000.

Required: Bank Reconciliation Statement.

[5]

Ans: Balance as per cash book Rs. 97,500

25. 2064 Q. No. 9 Old

Following details are given:

- Cash book shown on overdraft balance of Rs. 10,000 on Marga end.
- Bank statement showed a cheque of Rs. 13,000 deposited into bank but not recorded into the cash book.
- A cheque of Rs. 5,000 was issued but has not been presented in the bank.
- Bank charge of Rs. 300 has not been recorded in cash book.
- A debtor has directly deposited Rs. 2,500 in the bank but has not been recorded in the cash book.

Required: Bank reconciliation statement.

[5]

Ans: Balance as per pass book Rs. 10,200

26. 2064 Q. No. 12 [Supplementary]

Following information are provided:

- On Chaitra 31, the pass book showed an overdraft of Rs. 76,000.
- Cheque sent for collection but not collected by Bank Rs. 85,600.
- Service charge shown in pass book but not recorded in cash book Rs. 100
- Cheques of Rs. 40,000 were issued but presented for payment only Rs. 6,000.
- Telephone bill paid by bank but not recorded in the cash book Rs. 5,000.
- Cheque of Rs. 10,000 was received and entered in cash book but not sent to bank.

Required: Bank Reconciliation Statement.

[6]

Ans: Overdraft balance as per cash book Rs. 9,300

27. 2063 Q. No. 12

Following information are given:

- On Magh 30th 2062, the pass book of a company showed a balance of Rs. 20,000.
- A cheque of Rs. 15,000 deposited on Magh 25, has not yet been credited by bank.
- Cheques of Rs. 10,000 were issued, but cheques of Rs. 6,000 only were presented for payment.
- Bank charges debited only in pass book Rs. 500
- A customer directly deposited into bank Rs. 5,000 but not shown in cash book.
- Insurance premium paid by bank as per instruction of Rs. 1,000 but not shown in cashbook.
- A cheque of Rs. 2,000, which was debited in the cashbook, is not sent to bank yet.

Required: Bank Reconciliation Statement

[6]

Ans: Balance as per cash book Rs. 29,500

28. 2063 Q. No. 9 Old

Following information are given:

- Bank overdraft as per passbook Rs. 15,000
- Bank statement showed a cheque of Rs. 1,000 deposited into bank, but not recorded in the cashbook.
- A cheque of Rs. 2,000 is deposited but not collected by bank.
- Bank charges recorded twice in the cashbook Rs. 100
- Bills collected by bank, but not recorded in cash book Rs. 3,000

Required: Bank reconciliation statement.

[5]

Ans: Overdraft as per cash book Rs. 17,100

29. 2062 Q. No. 9

Following information are given:

- Bank balance as per pass book on 31st Chaitra 2060 Rs. 22,000
- Cheques drawn before Chaitra but not presented for payment Rs. 6,500.
- Bank charges debited on pass book only Rs. 600
- Cheques deposited before 31st Chaitra but not credited by Bank Rs. 11,000.
- A customer directly deposited into bank Rs. 5,500

Required: Bank reconciliation statement on 31st Chaitra 2060. [5]

Ans: Balance as per cash book Rs. 21,600

30. 2062 cancelled

The following information are given:

- Overdraft as per pass book Rs. 20,000.
- Cheque issued of Rs. 2,400 but not presented for payment.
- Legal charges paid by bank Rs. 600 directly.
- Customer paid into bank Rs. 5,000.
- Out of two cheques of Rs. 1,200 and Rs. 1,500 deposited into bank, the first was credited in the pass book.

Required: Bank reconciliation statement. [5]

Ans: Overdraft as per cash book Rs. 25,300

31. 2061 Q. No. 9

Following information are given:

- On Ashadh 30, the cash book showed a balance of Rs. 5,000.
- Cheque paid in but not yet credited by bank Rs. 2,000
- Cheque issued but not presented Rs. 3,000.
- Rs. 1,000 has wrongly been credited in the passbook by the bank.
- Bank charges debited in passbook Rs. 100.

Required: Bank reconciliation statement. [5]

Ans: Balance as per pass book Rs. 6,900

32. 2060 Q. No. 9

- Cash Book showed an overdraft balance of Rs. 5,900 on 30 Magh 2059.
- Cheques amounting to Rs. 1,850 were sent to Bank for collection, but cheques of only Rs. 1,380 were credited in pass book upto 30 Magh.
- Cheques of Rs. 25,000 were issued, but cheques of only Rs. 18,000 were presented for payment up to 30 Magh.
- Rs. 150 were debited in pass book for interest on overdraft.
- A cheque of Rs. 135 which was debited in the bank column of the cash book was not sent to the Bank.

Required: Bank Reconciliation statement. [5]

Ans: Balance as per pass book Rs. 345

8. Trial Balance and Accounting Errors

Theoretical Questions**1. 2072 Set C Q.No. 3**

List out the types of accounting errors. [2]

लेखात्मक गल्तीहरूलाई सूचीकृत गर्नुहोस् ।

2. 2072 Set D Q.No. 3

Write in brief about the one sided error. [2]

एक पक्षिय गल्तीका बारेमा छोटकरीमा लेख्नुहोस् ।

3. 2072 Set E Q.No. 3

Define suspense account. [2]

उज्जाती खातालाई परिभाषित गर्नुहोस् ।

4. 2071 Supp Q.No. 3

Write the meaning of error of principle. [2]

सैद्धान्तिक गल्तीको अर्थ लेख्नुहोस् ।

5. 2071 Set C Q.No. 3
Clarify the meaning of Trial Balance. [2]
सन्तुलन परीक्षणको अर्थ प्रष्ट्याउनुहोस् ।
6. 2071 Set D Q.No. 3
Write the meaning of "Error of principle" with suitable example. [3]
'सैद्धान्तिक गल्तीको' उदाहरणसहित अर्थ लेख्नुहोस् ।
7. 2070 Supp Set A Q. No. 3
State any two errors which are not disclosed by the trial balance. [3]
सन्तुलन परीक्षणले नदेखाउने कुनै दुई गल्तीहरू उल्लेख गर्नुहोस् ।
8. 2070 Supp Set B Q.No. 3
Write the meaning of 'Errors of Omission' with a suitable example [2]
अभिलेखमा 'छुट गल्ती' को उपयुक्त उदाहरणसहित अर्थ लेख्नुहोस् ।
9. 2070 Set C Q.No. 3
Write in short about error of commission with suitable example. [2]
अभिलेख सम्बन्धी गल्तीबारेमा छोटकरीमा उपयुक्त उदाहरणसहित लेख्नुहोस् ।
10. 2070 Set D Q.No. 3
State the meaning of Errors of Duplication with suitable example. [3]
उदाहरणसहित दोहोरिएका गल्तीको अर्थ खुलाउनु होस् ।
11. 2069 Supp Set A Q.No. 3
List any four errors which can be located by trial balance. [2]
सन्तुलन परीक्षणबाट पत्ता लगाउन सकिने कुनै चार गल्तीहरू उल्लेख गर्नुहोस् ।
12. 2069 Supp Set B Q.No. 3
Write in brief about two sided errors. [2]
द्विपक्षीय गल्तीका बारेमा छोटकरीमा लेख्नुहोस् ।
13. 2069 Set A Q. No. 3
Explain the principle error with examples. [2]
सैद्धान्तिक गल्तीको अर्थ लेखी उदाहरण दिनुहोस् ।
14. 2069 Set B Q. No. 3
Clarify the meaning of compensating error. [2]
क्षतिपूर्ति गल्तीको अर्थ प्रष्ट्याउनुहोस् ।
15. 2068 Q.No. 3
Write any two objectives of preparing Trial Balance. [2]
सन्तुलन परीक्षण तयार गर्नुको कुनै दुई उद्देश्यहरू लेख्नुहोस् ।
16. 2068 S Q. No. 3
With example write the meaning of 'Errors of Commission.' [2]
उदाहरणसहित चढाउने गल्तीको अर्थ लेख्नुहोस् ।
17. 2067 Q. No. 3
Clarify the meaning of Trail Balance. [2]
सन्तुलन परीक्षणको अर्थ प्रष्ट्याउनुहोस् ।
18. 2067 S Q. No. 3
Write the meaning of errors of principle with suitable examples. [2]
सुहाउँदो उदाहरणसहित सैद्धान्तिक गल्तीको अर्थ लेख्नुहोस् ।
19. 2066 Q.No. 3
Mention the accounting error group where the following errors fall: [2]
निम्न उल्लेखित कारोबारमा भएका गल्तीहरू कुन प्रकारको लेखात्मक गल्ती अन्तर्गत पर्दछन्?
- a. Transactions : Wages of Rs. 4,000 paid for the installation of Plant,
कोरोवार मेशीन जडान गर्दा लागेको खर्च रु. ४,०००
Entry passed : Wages a/c Dr. 4,000
To Cash 4,000
मौचर डे. ज्याला खर्च ४,०००
क्रे. नगद ४,०००
- b. Transaction : Purchased goods of Rs. 2,000 from Ram.
कोरोवार रामसँग रु. २,००० को सामन खरिद

Entry passed : Purchase a/c Dr. 200
To Ram 200

भौचर डे. खरिद खाता २००
क्रे. राम खाता २००

20. 2066 Old Q.No. 10

State any three errors not disclosed by trial balance. [3]

सन्तुलन परीक्षणले पत्ता लगाउन नसक्ने कुनै तीन गल्तीहरू उल्लेख गर्नुहोस् ।

21. 2065 Q. No. 2

List out any four errors which can be located by Trial Balance. [2]

सन्तुलन परीक्षणबाट पत्ता लगाउन सकिने कुनै चार गल्ती उल्लेख गर्नुहोस् ।

22. 2065 Q. No. 10 Old

Write in brief about Trial Balance. [3]

सन्तुलन परीक्षणबारे छोटकरीमा लेख्नुहोस् ।

23. 2065 Sup. Q.No. 3

Write the meaning of Errors of Duplication with example. [2]

दोहोरिने गल्तीको अर्थ उदाहरणसहित लेख्नुहोस् ।

24. 2064 Q. No. 3

Point out any four errors that disclosed by the Trial Balance. [2]

सन्तुलन परीक्षणले पत्ता लगाउन सक्ने कुनै ४ किसिमका गल्तीहरू उल्लेख गर्नुहोस् ।

25. 2064 Q. No. 10 Old

Write the meaning of compensating error with suitable example. [3]

उपयुक्त उदाहरण सहित पूरक गल्तीको अर्थ छोटकरीमा लेख्नुहोस् ।

26. 2064 Q. No. 3 [Supplementary]

Mention any two errors that does not disclosed by the Trial Balance. [2]

सन्तुलन परीक्षणले पत्ता लगाउन नसक्ने कुनै दुईओटा गल्तीहरू उल्लेख गर्नुहोस् ।

27. 2063 Q. No. 3

State any two objectives of Trial Balance. [2]

सन्तुलन परीक्षणको कुनै दुई उद्देश्यहरू उल्लेख गर्नुहोस् ।

28. 2063 Q. No. 10 Old

Write in short about the meaning of Error of Omission and Error of commission. [2]

अभिलेख छुट गल्ती र लेखन गल्तीको अर्थ छोटकरीमा लेख्नुहोस् ।

29. 2062 Q. No. 10

With suitable example write the meaning of 'Errors of Principles'. [2]

सहाउँदो उदाहरणसहित सैद्धान्तिक गल्तीको अर्थ लेख्नुहोस् ।

30. 2061 Q. No. 12

Write the meaning of errors of principles with suitable examples. [3]

सैद्धान्तिक गल्तीको अर्थ उदाहरणसहित लेख्नुहोस् ।

31. 2060 Q. No. 12

Give any three objectives of a trial balance. [3]

सन्तुलन परीक्षणको कुनै तीन उद्देश्यहरू गर्नुहोस् ।

32. 2059 Q. No. 9

Write the importance of trial balance (any three points) [3]

सन्तुलन परीक्षणको महत्व लेख्नुहोस् । (कुनै तीन बुँदाहरू)

33. 2058 Q. No. 14

With suitable example write the meaning of compensating errors [3]

सहाउँदो उदाहरणसहित पूरक गल्तीको अर्थ लेख्नुहोस् ।

34. 2057 Q. No. 10

With suitable example write the meaning of 'Errors of Principle'. [2+1]

सहाउँदो उदाहरणसहित सैद्धान्तिक गल्तीको अर्थ लेख्नुहोस् ।

35. 2056 Q. No. 9

Write the meaning of compensating error with example. [3]

धतिपूर्तिस्मबन्धी गल्तीको अर्थ उदाहरणसहित लेख्नुहोस् ।

Numerical Problems**36. 2072 Set C Q.No. 13**

Following errors were located before the preparation of Trial Balance:

- A machine sold for Rs.5,000 has been posted into Sales Book.
- Rent of Rs.3,000 paid to landlord, was wrongly debited to his personal account.
- Rs.9,000 paid for furniture purchased has been charged to purchase book.

Required: Entries for rectification

[1+1+2]

37. 2072 Set D Q.No. 13

Following errors were located before the preparation of Trial Balance:

- Goods purchased of Rs.10,000 wrongly entered into sales book.
- Salary paid to Ram of Rs.7,000 wrongly debited to his account.
- Commission received from Shyam of Rs.1,500 omitted to record.

Required: Entries for rectification

[2+1+1]

38. 2072 Set E Q.No. 13

Following errors were located before preparing the Trial Balance:

- Purchase of goods worth Rs.1,000 on credit from Krishna is recorded as cash purchased.
- Sales Book has been undercasted by Rs.1,500.
- Goods worth Rs.200 was returned to Krishna but not recorded in Krishna's account.

Required: Entries for rectification

[4]

39. 2071 Supp Q.No. 13

Following errors were located before preparing the Trial Balance.

- Goods sold to Usha for Rs. 10,000 has been entered in the purchase book.
- A credit sale of Rs. 2,000 to Binod was debited to Bimal's account.
- Depreciation of Rs. 5,000 on machine wrongly entered as Rs. 500.

Required: Entries for rectification

[2+1+1+1]

40. 2071 Set C Q.No. 13

The following errors were located before preparation of Trial Balance:

- Wages paid of Rs. 500 for installation of machinery was posted into wage Account.
- A credit sale of Rs. 10,000 to X Co. was wrongly recorded in purchase Book.
- A depreciation of Rs. 5000 to be charged on Machinery Account was wrongly posted into Cash Account)

Required: Entries for rectification.

[1+2+1]

41. 2071 Set D Q.No. 13

Following errors were located after preparation of Trial Balance.

- A credit purchase of Rs. 1,000 from Shyam has been recorded to sales book.
- Carriage paid for machinery purchase was posted to carriage expenses account Rs. 5,000.
- Paid to Hari Rs. 3,000 was omitted to be posted to his account.

Required: Entries for Rectification

[2+1+1]

42. 2070 Supp Set A Q. No. 13

Following errors were located before the preparation of Trial Balance:

- A credited sales of Rs. 1,000 to Anil has been wrongly recorded in Purchase Book.
- Wages paid to Ram Rs. 200 posted to Ram's Account.
- Goods returned of Rs. 2,000 was wrongly recorded into sales account.

Required: Entries for rectification

[2+1+1=4]

43. 2070 Supp Set B Q.No. 13

Following errors were located before preparation of Trial Balance.

- Goods worth Rs. 75,000 purchased from B was wrongly entered into sales book.
- Wages paid to C Rs. 7,000 was omitted to record in the book.
- Rs. 10,000 was undercast in totalling the purchase book.

Required: Entries for Rectification

[2+1+1=4]

44. 2070 Set C Q.No. 13

Following errors were located before preparation of Trial Balance.

- Furniture purchased for Rs. 20,000 was recorded in purchases book.

- b. Wages paid to Ram Rs. 10,000 was debited in Ram's account.
 c. Goods sold for Rs. 2,000 was not recorded at all.

Required: Entries for rectification.

[4]

45. 2070 Set D Q.No. 13

Following errors were located before preparing the Trial Balance.

- a. Goods purchased from Dhakal of Rs. 3,000 has been wrongly entered in sales account.
 b. Amount received from Surendra of Rs. 5,000 has been wrongly debited in his account.
 c. Purchase of machinery of Rs. 50,000 from Hari has been wrongly recorded in purchase account.

Required: Journal Entries for Rectification

[4]

46. 2069 Supp Set A Q.No. 13

The following errors were located before the preparation of trial balance:

- a. Purchase of Rs. 6,000 from Rajan was recorded in sales account.
 b. Purchase book has been undercasted by Rs. 120.
 c. A sum of Rs. 3,000 paid for salaries has been wrongly debited to wages account.

Required: Entries for rectification

[1+1+2 = 4]

47. 2069 Supp Set B Q.No. 13

Following errors were located after preparing trial balance:

- i. Goods purchased from Ram Rs. 63,000 was recorded as Rs. 36,000.
 ii. Payment made to Ram Rs. 10,000 was not posted on Ram's account.
 iii. Salary paid Rs. 5,000 was recorded as rent paid.

Required: Entries for rectification

[2+1+1=4]

48. 2069 Set A Q. No. 13

Following errors were located before the preparation of Trial Balance:

- a. Goods sold to Ananta Traders for Rs. 50,000 wrongly entered in purchase book.
 b. Wages paid for the installation of machine entered in wages account Rs. 10,000.
 c. Rs. 15,000 paid for house rent omitted to posted in cash account.

Required: Entries for rectification

[2+1+1]

49. 2069 Set B Q. No. 13

Following errors were detected after the preparation of Trial Balance:

- a. Purchases return of Rs. 1,000 was posted to the debit of purchases account.
 b. Rs. 10,000 paid to Shiveshor was debited to Bishshor's account.
 c. Rs. 5,000 worth of machine purchased on credit was debited to purchase account.

Required: Entries for rectification.

[4]

50. 2068 Q.No. 13

Following errors were located before the preparation of Trial Balance:

- a. House rent paid Rs. 15,000 was wrongly debited to commission paid account.
 b. Wages paid to Hari Rs. 3,000 was entered into machinery account.
 c. Goods valued Rs. 30,000 sold to Anjana omitted to record in her account.

Required: Entries for rectification.

[1.5+1.5+1]

51. 2068 S Q. No. 13

Following errors were detected before the preparation of trial balance:

- a. An amount of Rs. 2,000 received from Ramhari, was posted into Hariram's account.
 b. Wages of Rs. 500 paid to Paneru has been debited to his personal account.
 c. A purchase of goods of Rs. 4,000 from Sita has been wrongly recorded as sales to Rita.

Required: Entries for rectification.

[1+1+2=4]

52. 2067 Q. No. 13

Following errors were located before preparation trial Balance:

- a. A credit sale of Rs. 5000 to Ram has been wrongly entered through the Purchase Book.
 b. Goods of the value of Rs. 1000 were returned to Shyam and was not recorded at all.
 c. Rs. 4000 worth of furnitures purchased for office use was debited to purchase account.

Required: Entries for Rectification.

[2+1 +1 = 4]

53. 2067 S Q. No. 13

Following errors were located before preparing the trial balance:

- Wages paid to Ram Rs. 100 was debited to Ram's account.
- Goods sold to Sohan for Rs. 4,000 was wrongly debited to Mohan's account.
- Goods sold to Kumar for Rs. 2,000 was recorded in purchase book.

Required: Entries for rectification

[2+1+1=4]

54. 2066 Q.No. 13

Following errors were detected before the preparation of Trial Balance:

- Salary of Rs. 10,000 paid to Mr. Khanal has been debited to his personal account.
- Purchase of computer print paper of Rs. 3,000 has been recorded through purchase account.
- A purchase of goods of Rs. 5,000 from Sohan has been wrongly recorded as sale of Sagun.

Required: Entries for Rectification.

[1+2+1=4]

55. 2066 Old Q.No. 11

Following errors were located before the preparation of trial balance;

- Goods purchase from Gandaki Store for Rs. 2,000 has been wrongly entered through the sales book.
- Salary paid to Santosh was debited to his personal account Rs. 5,000.
- A sale of goods worth Rs. 650 to Hari was posted as Rs. 560 in his account.

Required: Entries for rectification.

[1+2+2]

56. 2065 Q. No. 13

Following errors were identified before preparing trial balance:

- An amount of Rs. 3,000 received from Ram Krishna, was posted into Krishna Ram's a/c.
- An amount of Rs. 5,000 paid for carriage on purchase of machinery was debited to wages a/c.
- Goods returned of Rs. 500 was wrongly recorded into purchase account.

Required: Entries for rectification

[1+1+2]

57. 2065 Q. No. 11 Old

Following errors are located before the preparations of Trial Balance:

- Sold goods to Bishnu worth Rs. 10,000 wrongly entered in purchase book.
- Salary paid Rs. 5,000 to Prem has been wrongly debited to his account.
- A sale of goods worth Rs. 6,700 to Rajesh was posted as Rs. 670 in his account.

Required: Entries for rectification.

[5]

58. 2065 Sup. Q.No. 14

The following errors are located before the preparation of Trial Balance:

- Cash received from 'A' Rs. 2,000 was wrongly posted to 'A' a/c as Rs. 200.
- Rent paid Rs. 5,000 to Prakash has been wrongly debited to his account.
- Paid for the erection of plant was debited to wages account Rs. 500.

Required: Entries for rectification

[1+1+2=4]

59. 2064 Q. No. 13

Following errors were detected after the preparation of Trial Balance:

- Sale of old machine amounting Rs. 60,000 has been credited to sales account.
- Purchased goods from Govind for Rs. 3,000 passed wrongly through the sales book.
- Goods worth Rs. 500 distributed as free sample were not recorded at all.

Required: Rectification entries.

[1+2+1]

60. 2064 Q. No. 11 Old

Following errors are located before the preparation of Trial balance:

- Sold goods to Sharma worth Rs. 10,000 wrongly entered into Barma's Account, by Rs. 1,000 only.
- Wages of Rs. 1,000 paid for repair of building was charged to building account.
- A purchase of goods worth Rs. 5,000 on credit from Lama was wrongly entered into sales account.

Required: Entries for rectification.

[2+1+2=5]

61. 2064 Q. No. 13 [Supplementary]

Following errors were detected before the preparation of trial balance:

- Rent of Rs. 10,000 paid to house owner debited to his personal account.
- The purchase of table for office purpose has been passed through the purchase account Rs. 3,500.
- A credit sale of Rs. 15,00 to Radhika has been wrongly passed through the purchase book.

Required: Rectification entries.

[1+1+2]

62. 2063 Q. No. 13

The trial balance of a trader could not agree, hence made agree with the help of suspense account. The following errors were detected afterwards:

- An amount of Rs. 550 received from Ram was posted to his account as Rs. 5,500.
- A cash sale of Rs. 12,350 duly entered in the cashbook but posted to sales account as Rs. 2,350.
- Rs. 3,000 worth of machinery purchased on credit was debited to purchase account.

Required: Entries for rectification.

[1+1+2]

63. 2063 Q. No. 11 Old

The following errors were located before the preparation of Trial Balance:

- Goods sold to Mr. Sharma for Rs. 10,000 has been written as Rs. 1,000
- A credit sale of Rs. 3,000 to Mr. Gurung has been wrongly entered through purchase a/c.
- Carriage on machinery Rs. 1,000 had been debited to carriage account.

Required: Entries for rectification

[2+2+1]

64. 2062 Q. No. 11

The following errors were located before the preparation of Trial Balance:

- Salary paid to Usha was debited to her personal account Rs. 700
- Wages paid for the erection of plant was debited to wages account Rs. 2,000
- Depreciation of Rs. 450 has been wrongly posted as Rs. 540 in machinery a/c.

Required: Entries for rectification.

[2+2+1]

65. 2061 Q. No. 13

The following errors are located before the preparation of trial balance:

- Goods sold to Sohan for Rs. 5,000 has wrongly been debited to Mohan's account.
- Amount of Rs. 3,000 drawn by the proprietor for his personal use has been debited to general expenses account.
- Cash paid to Ram Rs. 3,000 has been debited to his account by Rs. 300 only.

Required: Entries for rectification.

[1+2+2]

66. 2060 Q. No. 13

The following errors were located before the preparation of trial balance:

- Purchase of Rs. 3000 from Mr. A was recorded as sale to him.
- Salary paid Rs. 2,500 to Prakash has been wrongly debited to his account.
- A sales of goods worth Rs. 675 to Rekha was posted as Rs. 567 in account.

Required: Entries for rectification.

[1+2+2]

9. Capital and Revenue Concept

Theoretical Questions

1. 2072 Set C Q.No. 5

State any two differences between capital expenditure and revenue expenditure.

[2]

पूँजीगत खर्च र आयगत खर्चका कुनै दुई भिन्नता उल्लेख गर्नुहोस् ।

2. 2072 Set D Q.No. 4

Write the meaning of capital profit with two suitable examples.

[2]

उपयुक्त दुई उदाहरण सहित पूँजीगत नाफाको अर्थ लेख्नुहोस् ।

3. 2072 Set E Q.No. 4

Show any two differences between capital and revenue expenditure.

[2]

पूँजीगत र आयगत खर्चका बीचमा कुनै दुई फरक देखाउनुहोस् ।

4. 2071 Set C Q.No. 5
List out any two differences between capital and revenue expenses. [2]
पूँजीगत तथा आयगत खर्चको कुनै दुई भिन्नता उल्लेख गर्नुहोस् ।
5. 2071 Set D Q.No. 4
Write the meaning of capital receipt and revenue receipts with suitable examples. [2]
पूँजीगत प्राप्त र आयगत प्राप्तिको उदाहरणसहित अर्थ लेख्नुहोस् ।
6. 2070 Supp Set A Q. No. 4
Write any two difference between capital profit and revenue profit. [2]
पूँजीगत नाफा र आयगत नाफाको कुनै दुई भिन्नताहरु औल्याउनुहोस् ।
7. 2070 Supp Set B Q.No. 4
Write the meaning of capital expenses and revenue expenses with suitable examples. [2]
पूँजीगत खर्च र आयगत खर्चको उदाहरणसहित लेख्नुहोस् ।
8. 2070 Set C Q.No. 4
Write any two differences between capital expenditure and revenue expenditure. [2]
पूँजीगत खर्च र आयगत खर्चको कुनै दुई भिन्नता लेख्नुहोस् ।
9. 2069 Supp Set A Q.No. 4
Write the meaning of capital expenditure with suitable example. [2]
उपयुक्त उदाहरणसहित पूँजीगत खर्चको अर्थ लेख्नुहोस् ।
10. 2069 Set A Q. No. 4
State any two differences between capital expenditure and revenue expenditure. [2]
पूँजीगत खर्च र आयगत खर्चबीचका कुनै दुई भिन्नताहरु उल्लेख गर्नुहोस् ।
11. 2069 Set B Q. No. 4
State the meaning of revenue expenditure with example. [2]
उदाहरणसहित आयगत खर्चको अर्थ लेख्नुहोस् ।
12. 2068 S Q. No. 4
Mention any two differences between capital and revenue receipts. [2]
पूँजीगत तथा आयगत प्राप्तिको कुनै दुई भिन्नता उल्लेख गर्नुहोस् ।
13. 2067 Q. No. 4
Write the meaning of Capital Loss with two examples. [2]
दुई उदाहरणसहित पूँजीगत नोक्सानको अर्थ लेख्नुहोस् ।
14. 2067 S Q. No. 4
Write the meaning of capital expenditure with two examples. [2]
दुई उदाहरणसहित पूँजीगत खर्चको अर्थ प्रष्ट्याउनुहोस् ।
15. 2066 Old Q.No. 13
Differentiate between capital and revenue profit. [2]
पूँजीगत र आयगत नाफाका बीच फरक छुट्याउनुहोस् ।
16. 2065 Q. No. 12 Old
Write the meaning of revenue expenditure with two suitable examples. [2]
दुई उदाहरणसहित आयगत खर्चको अर्थ लेख्नुहोस् ।
17. 2065 Q. No. 13 Old
Write the meaning of capital receipt with two suitable examples. [2]
दुई उदाहरणसहित पूँजीगत प्राप्तिको अर्थ लेख्नुहोस् ।
18. 2065 Sup. Q.No. 4
Write any two points differentiating capital expenditure and revenue expenditure. [2]
पूँजीगत खर्च र आयगत खर्चको कुनै दुई भिन्नता लेख्नुहोस् ।
19. 2064 Q. No. 4 Old
Differentiate between capital receipt and revenue receipt. [2]
पूँजीगत प्राप्त र आयगत प्राप्तमा भिन्नता देखाउनुहोस् ।
20. 2064 Q. No. 13 Old
Write the meaning of capital and revenue losses with an example for each one. [2]
पूँजीगत नोक्सानी र आयगत नोक्सानीबारे एक एक उदाहरणसहित प्रस्ट्याउनुहोस् ।

21. 2063 Q. No. 13 Old

Write in one sentence each, the meaning of capital income and revenue income. [2]
पूँजीगत र आयगत आम्दानीको अर्थ एक एक वाक्यमा प्रष्टयाउनुहोस् ।

22. 2063 Q. No. 4

Write the meaning of capital expenditure with suitable examples. [2]
पूँजीगत खर्चको अर्थ उदाहरणसहित लेख्नुहोस् ।

23. 2062 Q. No. 12

Give any two examples of revenue receipts and capital receipts each. [2]
पूँजीगत तथा आयगत प्राप्त प्रत्येकका दुईवटा उदाहरणहरू लेख्नुहोस् ।

24. 2062 Q. No. 13

Write the meaning of capital expenditure with two examples. [2]
दुई उदाहरणसहित पूँजीगत खर्चको अर्थ प्रष्टयाउनुहोस् ।

25. 2061 Q. No. 15

Write the meaning of capital income with two suitable examples. [2]
पूँजीगत आम्दानीको अर्थ दुई उपयुक्त उदाहरणसहित प्रष्टयाउनुहोस् ।

26. 2060 Q. No. 14

Write the meaning of revenue receipts with two suitable examples. [2]
दुई उदाहरणसहित आयगत प्राप्तिको अर्थ लेख्नुहोस् ।

27. 2060 Q. No. 15

Write the meaning of capital expenditure and give two examples of such expenditures. [2]
पूँजीगत खर्चको अर्थ प्रष्टयाउनुहोस् तथा त्यस्तो खर्चको दुई उदाहरण दिनुहोस् ।

28. 2059 Q. No. 12

Give any two points of differentiation between capital receipts and revenue receipts. [2]
पूँजीगत प्राप्त र आयगत प्राप्तिलाई फरक देखाउने कुनै दुई बुँदा उल्लेख गर्नुहोस् ।

29. 2059 Q. No. 13

Give any four items of capital expenditure. [2]
पूँजीगत खर्चका कुनै चार बुँदाहरू उल्लेख गर्नुहोस् ।

30. 2058 Q. No. 12

What do you mean by capital expenditure? Give two examples. [2]
पूँजीगत खर्च भन्नाले के बुझ्नुहुन्छ ? दुईवटा उदाहरण दिनुहोस् ।

31. 2058 Q. No. 13

Write the meaning of revenue receipts giving at least two examples. [2]
कम्तिमा दुईवटा उदाहरण दिई आयगत प्राप्तिको अर्थ लेख्नुहोस् ।

32. 2057 Q. No. 12

Write the meaning of capital expenditures giving at least two examples. [2]
कम्तिमा दुई उदाहरणसहित पूँजीगत खर्चको अर्थ लेख्नुहोस् ।

33. 2057 Q. No. 13

Give any four examples of revenue receipts [2]
आयगत प्राप्तिको कुनै चारवटा उदाहरण दिनुहोस् ।

34. 2056 Q. No. 12

Write any two points differentiating between capital expenditure and revenue expenditure. [2]
पूँजीगत खर्च र आयगत खर्चलाई छुट्याउने कुनै दुई बुँदाहरू लेख्नुहोस् ।

35. 2056 Q. No. 13

Give any four sources of capital receipts [2]
पूँजीगत प्राप्तिमा कुनै चार स्रोतहरू उल्लेख गर्नुहोस् ।

Numerical Problems**36. 2066 Old Q.No. 12**

Following items of receipts are given:
a. Amount received on sale of shares.
b. Interest received
c. Loan received from bank
d. Amount received on sale of goods.

Required: Differentiate capital and revenue receipts. [2]

Ans: (a) Capital receipts (b) Revenue receipts (c) Capital receipts (d) Revenue Receipts