

**FIRST YEAR P.U.C
ACCOUNTANCY (30)**

Time: 3 Hours 15 Minutes

(Total No. of questions:32)

Max Marks: 80

Instructions:

1. The question paper contains five parts A, B, C, D and E.
Part-A contains 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.

SECTION -A

I. Choose the correct answer from the choices given:

(5×1=5)

1. Accounting records transactions in terms of
 - a) Selling units
 - b) Monetary units
 - c) Production units
 - d) Measuring units
2. How many sides does an account have?
 - a) One
 - b) Two
 - c) Three
 - d) Four
3. Passbook is a copy of:
 - a) Copy of customer Account
 - b) Bank column of cash book
 - c) Cash column of cash book
 - d) Copy of receipts and payments
4. If wages paid for installation of new machinery is debited to wages Account, it is:
 - a) An error of commission.
 - b) An error of principle.
 - c) A compensating error.
 - d) An error of omission.
5. If the opening capital is ₹50,000 as on April 01, 2022 and additional capital introduced ₹10,000 on January 01, 2023. Interest charge on capital 10% p.a. The amount of interest on capital shown in profit and loss account as on March 31, 2023 will be:
 - a) ₹3,000
 - b) ₹4,000
 - c) ₹5,250
 - d) ₹6,000

II. Fill in the blanks by choosing the appropriate answers from those given in the brackets:

(5×1=5)

(credit, debit, capital, prepaid expenses, petty cash book, double column cash book)

6. Assets = Liabilities + _____
7. Cash book maintained to record small expenses is called _____

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Rosina Ehmann



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1. Understanding the eBook 2nd Puc Accountancy Question Papers
 - The Rise of Digital Reading 2nd Puc Accountancy Question Papers
 - Advantages of eBooks Over Traditional Books
2. Identifying 2nd Puc Accountancy Question Papers
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an 2nd Puc Accountancy Question Papers
 - User-Friendly Interface
4. Exploring eBook Recommendations from 2nd Puc Accountancy Question Papers
 - Personalized Recommendations
 - 2nd Puc Accountancy Question Papers User Reviews and Ratings
 - 2nd Puc Accountancy Question Papers and Bestseller Lists
5. Accessing 2nd Puc Accountancy Question Papers Free and Paid eBooks

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 - 2nd Puc Accountancy Question Papers Budget-Friendly Options
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 - ePub, PDF, MOBI, and More
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 - 2nd Puc Accountancy Question Papers Enhanced eBook Features
 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of 2nd Puc Accountancy Question Papers
 - Highlighting and Note-Taking 2nd Puc Accountancy Question Papers
 - Interactive Elements 2nd Puc Accountancy Question Papers
 8. Staying Engaged with 2nd Puc Accountancy Question Papers
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers 2nd Puc Accountancy Question Papers
 9. Balancing eBooks and Physical Books 2nd Puc Accountancy Question Papers
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection 2nd Puc Accountancy Question Papers
 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
 11. Cultivating a Reading Routine 2nd Puc Accountancy Question Papers
 - Setting Reading Goals 2nd Puc Accountancy Question Papers
 - Carving Out Dedicated Reading Time
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 - Fact-Checking eBook Content of 2nd Puc Accountancy Question Papers
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 - Utilizing eBooks for Skill Development

- Exploring Educational eBooks
14. Embracing eBook Trends
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 - Interactive and Gamified eBooks

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