

Land	—	Rs. 5,000
Sales	—	Rs. 1,00,000
Debtors	—	Rs. 15,000
Drawings	—	Rs. 7,500
Returns inward	—	Rs. 10,000
Carriage inward	—	Rs. 10,000
Discount allowed	—	Rs. 2500
Bad Debts	—	Rs. 2500
Trade Expenses	—	Rs. 10,000
Goodwill	—	Rs. 15,000
Plant & Machinery	—	Rs. 25,000

**Question 10.**

Journalise the following transaction in the book of Mr. Chatterjee and also prepare Cash A/c. [10]  
2015

January 1	Started business with cash	Rs. 50,000
January 2	Purchased good for cash	Rs. 30,000
January 4	Purchased furniture for cash	Rs. 5000
January 6	Paid rent to landlord	Rs. 1500
January 7	Sold good for cash	Rs. 25000
January 8	Paid advertisements	Rs. 1000
January 15	Sold goods to Ram on credit	Rs. 15,000
January 18	Purchased Stationery	Rs. 400
January 22	Goods returned by Ram	Rs. 1500
January 25	Received Cash from Ram in full settlement	Rs. 500

**Half Yearly Examination 2018-2019  
Commercial Studies**

**Class : IX D/E**

**Time : 2Hrs.**

**Full Marks : 80**

Attempt all questions from Section-A and any four questions from Section-B. The intended marks for questions are given in brackets. [ ]

**Section — A [40 marks]**

**Attempt all questions from this section.**

**Question 1.**

Distinguish Between the following :- [5x2=10]

- Analytical and Synthetical Manufacturing Industry.
- Partnership at will and Particular Partnership.
- Book-keeping and Accounting.
- Company and Cooperative Society.
- Export and Entrepot Trade.

**Question 2.**

- Mention two objectives of accounting. [2]
- State two uses of journal. [2]
- Commerce serves as a link between producers and consumers. Explain the statement. [2]
- What is a Cash Book ? [2]
- Draw the format of a Single Column Cash Book. [2]

**Question 3.**

- Who is a director ? [2]
- Explain any two features of Cooperative Society ? [2]

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- c) What is a government company ? [2]  
 d) State any two objectives of Storage. [2]  
 e) What is Recruitment ? [2]

**Question 4.**

- a) Explain the term :- [2x2=4]  
 i) Drawings  
 ii) Creditors
- b) Classify the items under Personal, Real and Nominal Account :- [12½=6]
- |                       |                         |
|-----------------------|-------------------------|
| (i) Capital A/c       | (vii) Motor Vehicle     |
| (ii) Loose Tools      | (viii) Loan taken       |
| (iii) Goodwill        | (ix) Shipra Enterprises |
| (iv) Purchases        | (x) Commission received |
| (v) Carriage          | (xi) Interest           |
| (vi) Wages & Salaries | (xii) Investment        |

**Section — B [40 marks]**

**(Attempt any four questions from this Section)**

**Question 5.**

- a) Discuss any five characteristics of Accounting. [5]  
 b) Distinguish between Journal and Ledger. [5]

**Question 6.**

- a) Explain any five functions of finance and Accounts Department. [5]

- b) Explain the concept of [2½x2=5]  
 (i) The Dual Aspect Principle.  
 (ii) Money Measurement Concept.

**Question 7.**

- a) Discuss the various functions of Production Department.[5]  
 b) Distinguish between Departmental Undertaking and Public Corporation. [5]

**Question 8.**

- a) Explain the first five steps involved in purchasing process. [5]  
 b) Discuss the various features of a Joint Stock Company.[5]

**Question 9.**

- a) Discuss the first five stages of Accounting Cycle. [5]  
 b) The following balances were extracted from the books of a trader. Prepare a Trial Balance. [5]

Opening Stock	—	Rs. 5,000
Purchases	—	Rs. 75,000
Creditors	—	Rs. 7,500
Capital	—	Rs. 1,00,000
Returns outward	—	Rs. 5,000
Carriage outward	—	Rs. 5,000
Interest received	—	Rs. 10,000
Provision for bad debts	—	Rs. 5,000
Wages	—	Rs. 25,000
Investments	—	Rs. 25,000

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