

MAHARASHTRA STATE BOARD OF VOCATIONAL EXAMINATION, MUMBAI

EXAMINATION – JANUARY 2013

CERTIFICATE COURSE IN ACCOUNTING AND AUDITING ASSISTANT (408211)

TIME ALLOWED – 3 Hrs.

MARKS-100

SUBJECT – FINANCIAL ACCOUNTING (PR-I)

- Q.1. Draw the specimen of source document given below [any 2] 10
 1. Receipt 2. Cross account payee 3. Cheque 4. Cash Memo
- Q.2. 1) Journalized Following transactions in the book & Mr. sohom 10
 September 1-2012-Balance cash Rs.90,500/-
 September 4-2012-Purchase Furniture Rs.15,500/-
 September 6-2012-Purchase goodsworth Rs.11000/- for cash
 September 9-2012-Sold Goods worth Rs.19000/- to Darshana for cash
 September 15-2012 –Withdraw Rs.3500/-
 September 19-2012- Received From Shashikant Rs.20,000/-
 September 21-2012 –Borrowing loan from Mr.Rakesh Rs.20,000/-
 September 25-2012-Paid salary Rs.4500/- to Manish
 September 29-2012-Deposited into Book cash 50,000/-
- Q.3. Explain following account letters
 1.Debtors 2.Capital 3.Contigent liabilities 4. Dual aspect concept
- Q.4. Pass Journal entries following transactions in the journal Mr.vijay & 20
 prepare following ledger Account
 1) Capital A/c 2)Rent A/c 3) Insrument A/c
 4) Machinery A/c 5) Ajay A/c 6) commission A/c
 1. 1 Dec-Vijay started business worth Rs.400000/--Dec-3 Rent paid
 Rs.12000/- to land lord by cheque-Dec-9 Purchase Share
 Rs.9000/- of tata co Dec-12 Paid-5000/-for carriage on
 machinery Dec-18 purch goods Rs.10,000/- from Mr.Ajay on
 Credit at 10% Treade discount Dec-21 Received commission
 Rs.1000/- From Ravan. Dec-25 paid cash to Ajay Rs.9000/-
- Q.5. Visits related organization partnership Firm, Non trading Concern 20
 Computer center agencies and find various journal ledger, petty cash
 Book, Income & Expenditure A/c
- Q.6. Provide practical training in filling 10
- Q.7. Fill the form professional tax 10
- Q.8. Return form for salary & Individual 10

