कक्षा- 10	विषय- वाणिज्य- बही खाता तथा लेखा शास्त्र के तत्व	समय- 2 ?:30 Hrs	पूर्णांक- 40

सामान्य निर्देश-:

➤ कुल 40 प्रश्न हैं।
➤ सभी प्रश्नों के उत्तर अनिवार्य है।
➤ प्रत्येक प्रश्न के लिए एक अंक निर्धारित है।
➤ प्रत्येक प्रश्न के चार विकल्प दिए गए हैं। सही विकल्प का चयन कीजिये।
➤ गलत उत्तर के लिए कोई अंक नहीं काटे जाएगी।

Q1.चालू सम्पत्तियों के उदाहरण है -Examples of current assets is /are: (a) रोकड़ (Cash)   (b) अंतिम रहतिया (Closing Stock)   (c) देनदार (Debtor)   (d) इनमें सभी (All of these)

Q2.प्राप्त बट्टे का लेखा किस खाते में होता है?(Discount received is included in which account ?

(a) लाभ हानि खाता (P/L Account)   (b) आर्थिक-चिट्ठा (Balance Sheet)

(c) व्यापार खाता (Trading Account)   (d) आय – व्यय खाता (Income Expenditure A/c)

Q3.व्यापार खाता किस प्रकार का खाता है ? (Which type of Account is Trading Account ?)

(a) व्यक्तिगत खाता (Personal Account)   (b) वास्तविक खाता (Real Account)

(c) नाममात्र का खाता (Nominal Account)   (d) उचन्त खाता (Suspense Account)

Q4. यदि विक्रय 5500 रू तथा सकल लाभ 1200 रू हो तो बेचे गये माल की लागत क्या होगी ? (If sales is Rs 5500 and Gross Profit is Rs 1200 what is the cost of goods sold ? (a) 4500 रू   (b) 6700 रू   (c) 4300 रू   (d) 5500 रू

Q5.निम्न में कौन सी अमूर्त सम्पत्ति है ? (Which of the following is Intangible Asset ?)

(a) भूमि (Land)(b) ख्याति (Goodwill)(c) भवन (Building)(d) फर्नीचर (Furniture)

Q6. निम्न में से कौन सा वित्तीय व्यय नहीं है ? (Which one is not a Financial Expense?)

(a) ऋण पर ब्याज (Interest on Loan)   (b) पूँजी पर ब्याज (Interest on capital)

(c) दान (Charity)   (d) दत्त छूट (Discount Allowed)

Q7.एक तिथि विशेष पर सभी सम्पत्ति और दायित्व का सारांश है- Is the summary of all assts and liabilities

(a) तलपट Trial Balance   (b) लाभ हानि खाते Profit & Loss a/c

(c) चिट्ठा Balance sheet   (d) इनमें सभी All of these

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