

14.11.19 SECOND MID TERM TEST Time:1½ hrs  
 Std:XI (E-I) Accountancy Marks: 50

I. Choose the correct answer: 10x1=10

1. Errors not affecting the agreement of Trial balance are
  - a) Errors of principle
  - b) Errors of overcasting
  - c) Errors of undercasting
2. A Transaction not recorded at all is known as an errors of \_\_\_\_
  - a) Principle
  - b) Duplication
  - c) Complete Omission
3. Depreciation is provided on \_\_\_\_\_.
  - a) Fixed asset
  - b) Current asset
  - c) All asset
4. A depreciable asset may suffer obsolescence due to \_\_\_\_\_.
  - a) Passage of time
  - b) Wear & Tear
  - c) Technological changes
5. Interest on bank deposit is \_\_\_\_\_.
  - a) Capital receipt
  - b) Revenue receipt
  - c) Capital expenditure
6. Revenue expenditure is intended to benefit \_\_\_\_\_.
  - a) Past period
  - b) Future period
  - c) Current period
7. Balance sheet is \_\_\_\_\_.
  - a) An account
  - b) A statement
  - c) None of the above
8. Net Profit of the business increases the \_\_\_\_\_.
  - a) Drawings
  - b) Receivables
  - c) Capital
9. The loss which is not incurred in the normal course of loss
  - a) Capital loss
  - b) Revenue loss
  - c) Both a & b
10. Land and Building 6,00,000, Depreciation 10% The value of land and building will be \_\_\_\_\_.
  - a) 6,60,000
  - b) 5,40,000
  - c) 3,30,000

II. Answer any 5 of the following: 5x2=10

11. Name any two direct expenses and indirect expenses.
12. What is meant by revenue expenditure?
13. What is annuity method?
14. What is meant by rectification of errors?
15. Rectify the following errors discovered before the preparation of Trial Balance.
  - a) Sales book was undercast by ₹200
  - b) Purchase return book was overcast by ₹200

16. A company purchased building for ₹50,000. The useful life of the building is 10 years and residual value is ₹2000. Find out the amount and rate of depreciation under straight line method.

17. State whether they are capital or revenue expenditure.

- a) Construction of building ₹10,00,000
- b) Repairs to Furniture ₹ 1,20,000

III. Answer any 5 of the following: 5x3=15

18. Distinguish between capital receipt and revenue receipt.
19. What are the causes for depreciation?
20. Write a note on error of principle by giving an example.
21. Joy and Co., purchased machinery on 1.4.16 for 75,000. On 31.3.18 it sold the machinery for 62,000. Depreciation provided 10% per annum on the fixed instalment method. Accounts are closed on 31<sup>st</sup> March every year. Find out the profit or loss on rate of machinery.
22. Classify the following receipt into capital and Revenue
  - i) Loan Borrowed from Bank ₹2,50,000
  - ii) Commission received ₹30,000
  - iii) 1400 wages paid in connection with the erection of new machinery.
23. From the following particulars, prepare balance sheet in the books of Bharath as on 31.12.17
 

Particulars	₹	Particulars	₹
Capital	80,000	Cash in hand	20,000
Debtors	12,800	Net profit	4,800
Drawings	8,800	Machinery	43,200
24. What is meant by gross profit and net profit?

IV. Answer the following: 3x5=15

25. a) On 1<sup>st</sup> April 2008, Suresh & Co., purchased machinery for ₹ 64,000. To install the machinery expenses incurred was ₹28,000. Depreciate machinery 10% p.a. under straight line method. On 30<sup>th</sup> June, 2010 the worn out machinery was sold for ₹52,000. The book was closed on 31<sup>st</sup> December every year. Show machinery account.

(or)

- b) State whether the following are capital or revenue items.

- i) ₹2000 was spent towards additions to buildings.
- ii) Second hand motor was purchased for ₹ 30,000 and ₹2,000 paid as repairs immediately.
- iii) ₹ 10,000 was spent on painting new factory
- iv) Freight and Cartage on the new machinery ₹150, erection charges ₹200
- v) ₹ 150 spent on repairs before using a second hand car purchased recently.

26. a) Prepare Trading & Profit & loss account & balance sheet in the books of Desi, a Trader from the following balances as on 31.03.18

Debit balance	Credit balance	Credit Balance
Stock	10,000	Sales 1,22,500
Cash	2,500	Creditors 5,000
Bank	5,000	Bills payable 2,000
Freight Inwards	750	Capital 1,00,000
Purchases	95,000	
Drawings	4,500	
Wages	27,500	
Machinery	50,000	
Debtors	13,500	
Postage (Office)	150	
Sundry expenses	850	
Rent paid	2,500	
Furniture	17,250	

(or)

b) The following errors were located before the preparation of Trial balance.

- a) Paid ₹500 to Angappan were wrongly debited to Angannan's account.
- b) Sale of furniture for ₹750 was credited to sales account.
- c) Purchase of goods from Banu for 2,00,000 was wrongly posted to sales book.
- d) Wages ₹1000 paid on erection of machinery were debited to wages account.
- e) Sales Return book is undercast by 2000.

27. a) Raj & Co., purchased a machinery on 1/1/14 for 90,000 on 1/7/14 they purchased another machinery for 60,000 on 1<sup>st</sup> Jan 2015, they sold the machine purchased on 1/1/14 for 40,000. Depreciation provided 10% per annum under writtendown value method. Accounts are closed with 31<sup>st</sup> December every year. Show the machinery account for the year 2014 and 2015.

(or)

b) From the following Trial balance of Mr.Shankar prepare Trading, Profit & Loss account, Balance sheet for the year end 31/12/17. The closing stock valued at ₹2,50,000.

Debit Balance	₹	Credit Balance	₹
Stock on (1.1.17)	2,00,000	Creditors	12,000
Purchases	7,50,000	Purchases Return	30,000
Carriage inwards	75,000	Sales	10,20,000
Wages	3,65,000	Commission received	53,000
Salaries	1,20,000	Capital	33,00,000
Repairs	12,000		
Rent & Taxes	2,80,000		
Cash	97,000		
Land	21,50,000		
Drawings	1,66,000		
Bank	2,00,000		
	<u>44,15,000</u>		<u>44,15,000</u>

I. Choose the correct answer:

10x1=10

1.  $\frac{K_c}{K_p}$  for the reaction  $N_{2(g)} + 3H_{2(g)} \rightleftharpoons 2NH_{3(g)}$  is

- a)  $\frac{1}{RT}$       b)  $\sqrt{RT}$       c)  $RT$       d)  $(RT)^2$

2. The law which is used to explain gas-solution equilibrium process is

- a) Boyle's law      b) Henry's law      c) Raoult's law  
d) Charle's law

3. In a chemical equilibrium, the rate constant for a forward reaction is  $2.5 \times 10^2$  and the equilibrium constant is 50. The rate constant for the reverse reaction is

- a) 11.5      b) 5      c)  $2 \times 10^2$       d)  $2 \times 10^{-3}$

4. Which of the following concentration terms is/are independent of temperature?

- a) molality      b) molarity      c) mole fraction      d) (a) and (c)

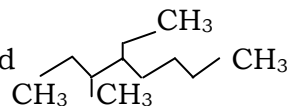
5. Two liquids x and y on mixing gives a warm solution. The solution is

- a) ideal  
b) non-ideal shows positive deviation from Raoult's law  
c) ideal and shows negative deviation from Raoult's law  
d) non-ideal and shows negative deviation from Raoult's law

6. Which of the following gases has the lowest value of Henry's law constant?

- a)  $N_2$       b) He      c)  $CO_2$       d)  $H_2$

7. The IUPAC name of the compound



is

- a) 2,3-Dimethyl heptane      b) 3-methyl-4-ethyloctane  
c) 5-ethyl-6-methyloctane      d) 4-ethyl-3-methyloctane

8. The general formula for alkadiene is

- a)  $C_nH_{2n}$       b)  $C_nH_{2n-1}$       c)  $C_nH_{2n-2}$       d)  $C_nH_{n-2}$

9. The successive members of a homologous series differ from each other in molecular formula by \_\_\_\_\_.

- a) a  $CH_3$ -group      b) a  $CH_2$ -group      c)  $CH_4$  group  
d)  $CH_2=CH_2$  group

10. Match list-I with list-II and select the correct answer code.

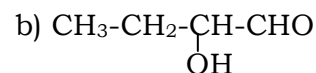
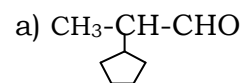
List-I	List-II	A	B	C	D
A. Thio ethers	i) $-CO-NH_2$	a) 2	3	1	4
B. Imines	ii) $-SO_3H$	b) 3	2	1	4
C. Sulphonic acid	iii) $=NH$	c) 2	4	1	3
D. Amide	iv) $-S-R$	d) 4	3	2	1

II. Answer any 4 of the following:

4x2=8

Qn.No.14 is compulsory

11. Give the name of the following structure



12. What is dynamic equilibrium?

13. Define the term isotonic solution.

14. Find the molality of the solution containing 45g of glucose dissolved in 2kg of water.

15. Write a balanced chemical equation for an equilibrium reaction for which the equilibrium constant is given by

$$K = \frac{[Na_2SO_4][CO_2]}{[Na_2CO_3][S][O]^3}$$

16. Identify the functional group in the following compounds.

- a) acetaldehyde      b) methyl amine

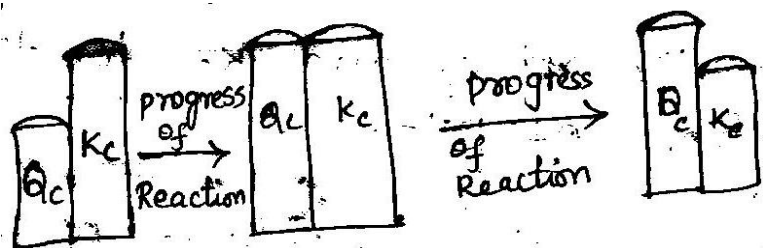
III. Answer any 4 of the following:      4x3=12

Qn.No.20 is compulsory

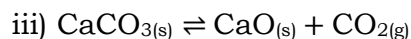
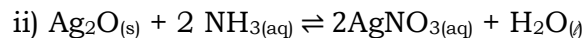
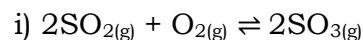
17. State and explain Henry's law.

18. Derive a relation to determine the molar mass of solute from elevation of boiling point.

19. Predict the direction of the reaction by using the given diagram.



20. Write  $K_p$  and  $K_c$  for the following reactions:



21. Explain metamerism with example.

22. Write the molecular and possible structural formula of the first four members of homologous series of carboxylic acid.

IV. Answer the following in detail:      3x5=15

23. a) Deduce Van't Hoff equation.      (5M)

(or)

b) i) State Lechatelier's principle.      (2M)

ii) Give the relationship between  $k_p$  and  $k_c$  for the following cases with example.      (3M)

- a)  $\Delta n_g = +ve$       b)  $\Delta n_g = -ve$       c)  $\Delta n_g = 0$

24. a) i) What is Ebullioscopic constant.      (2M)

ii) Determine the molar mass of solute from elevation of boiling point.      (3M)

(or)

b) Write the factors responsible for deviation from Raoult's law.      (5M)

25. a) i) Briefly explain geometrical isomerism in alkene by considering 2-butene as an example.      (3M)

ii) Define normality.      (2M)

(or)

b) i) Give the general characteristics of organic compounds. (3M)

ii) Define optical isomerism      (1M)

iii) Draw the structure of Lactic acid.      (1M)