

Greenlawns High School

Final Examination

Class: IX  
Marks: 40

Subject: Commercial Studies  
Time: 1 hour

Answers to this paper must be written on composition papers. You will not be allowed to write during the first 10 minutes. This time is to be spent in reading the question paper. The time given at the head of this paper is the time allowed for writing the answers.

Attempt all questions from Section A and any two questions from Section B. The intended marks for questions or parts of questions are given in brackets [ ].

Section A (20 Marks)

Attempt all questions from this Section.

Question 1: Distinguish between:

- a) Nominal A/c and Personal A/c. [2]
- b) Journal and Ledger. [2]
- c) Bookkeeping and Accounting. [2]
- d) Recycling and Afforestation. [2]
- e) Cash discount and Trade Discount [2]

Question 2:

- a) Why do we have to use non-conventional sources of energy? Mention any two examples of non- conventional energy. [2]
- b) Explain any two features of Trial balance. [2]
- c) Briefly explain the Accounting Period Concept. [2]
- d) What is meant by legal compliance of environmental norms? [2]
- e) Who are Debtors and Creditors? [2]

Section B (20 Marks)

(Attempt any two from this section)

Question 3:

- a) Explain in brief the Accounting cycle along with diagram. [5]
- b) Write short notes: i. The Matching Principle  
ii. The Dual Aspect Principle [5]

Question 5:

- a) What do you mean by Social Responsibility? Give any three steps taken by the Commercial Organisations to protect the environment. [5]
- b) An inexperienced Accountant has prepared the following Trial Balance as you are expert in Accountancy, find the error and redraft the Trial Balance. [5]

Trial Balance as on 31<sup>st</sup> March, 2021

Particulars	L.F	Debit Amount (₹)	Credit Amount(₹)
Opening Stock		1,70,000	
Purchase			2,00,000
Sales		3,00,000	
Machinery		50,000	
Computers			50,000
Wages		30,000	
Sundry Debtors and Creditors		45,000	55,000
Capital			2,00,000
Cash in hand			10,000
<b>TOTAL</b>		<b>5,95,000</b>	<b>5,15,000</b>

**Question 6:**

- a) Prepare a simple cash book of Mr. Shriram from the following details: [5]  
2022

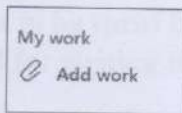
Jan 1	Balance of cash	₹ 65,500
Jan 4	Brought additional capital	₹ 50,000
Jan 7	Purchased Laptop for office for cash	₹ 30,000
Jan 10	Received from Shah & Co	₹ 45,500
Jan 14	Deposited in the Bank	₹ 35,000
Jan 17	Paid salary	₹ 5,000
Jan 22	Sold goods for cash	₹ 20,000
Jan 26	Sold goods to Kunal	₹ 10,000
Jan 31	Deposited in Bank in excess of ₹10,000	

- b) Discuss in brief the Liabilities including Capital. [5]

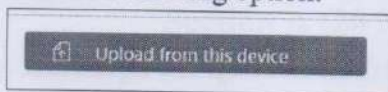
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**Instructions to upload on Microsoft Teams:**

1. Write the answers to the above mentioned questions in the **composition sheets**.
2. Click **Images** and **save it as a PDF file** on the device (Mobile/ Laptop).
3. Go to the **Commercial Studies Channel in your Class Team** you will find the '**Commercial Studies-Terminal Examination**' named assignment posted in that channel.
4. Click on '**View assignment**'.
5. You will find this icon:



6. Click on '**Add work**'.
7. When you click on '**Add work**' a **pop up box will open**. On the left hand side bottom corner of that box you will find the following option:



8. **Search the saved PDF file** on your device.
9. **Select the PDF file**.
10. Click '**Open**'
11. Once the **PDF file is uploaded** click on '**Turn in / Hand in**' option on the right hand side top corner of the screen. The turn in option will appear as follows:



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