

NEB -XII
2079 (2023)
Model Question (Set A)
Accounting

विद्यार्थीहरूले सकेसम्म आफ्नै शब्दमा उत्तर दिनुपर्नेछ । दायँ किनारामा दिइएको अङ्कले पूर्णाङ्क जनाउँदछ ।

Candidates are required to give their answers in their own words as far as practicable. The figures in the margin indicate full marks.

Time: 3 hrs.

Full Marks: 75

Group A

(अति संक्षिप्त उत्तरात्मक प्रश्नहरू/**Very short answer questions**): (11×1=11)

- निजी कम्पनीको अर्थ उल्लेख गर्नुहोस् ।
State the meaning of private company.
- संचयी पूर्वाधिकार शेयरको अर्थ लेख्नुहोस् ।
Write the meaning of cumulative preference share.
- चालु सम्पत्तिका कुनै दुई शीर्षक सूचिकृत गर्नुहोस् ।
Give any two items of current asset.
- लागत लेखा विधिको अर्थ लेख्नुहोस् ।
Write the meaning of Cost Accounting.
- नियन्त्रणको आधारमा उपरिव्ययलाई वर्गीकरण गर्नुहोस् ।
Classify overhead according to controllability.
- आवधिक मौज्जात विधिको अर्थ दिनुहोस् ।
Give the meaning of periodic inventory system.
- समयदर ज्याला प्रणालीका कुनै दुई फाइदाहरू उल्लेख गर्नुहोस् ।
State any two advantages of time wage system.
- लेखा विधिमा कम्प्युटर प्रणालीका कुनै दुई वेफाइदाहरू उल्लेख गर्नुहोस् ।
Mention any two disadvantages of computer system in accounting.
- रु. १५००० अर्जित कमिशन, तर प्राप्त नभएकोलाई समायोजन प्रविष्टि तयार गर्नुहोस् ।
Prepare adjusting entry of commission earned but not received Rs. 15,000.
- निम्नानुसारको जानकारीको आधारमा खरिदको लागि नगद भुक्तानीको गणना गर्नुहोस् ।
Calculate amount of cash paid for purchase, from the following information:
विक्रीको लागत (Cost of goods sold) : Rs. 350,000
शुरू मौज्जात (Beginning inventory) : Rs. 50,000
र अन्तिम मौज्जात (and ending inventory) : Rs. 40,000
- यदि प्रति आदेश लागत रु ३००, प्रति इकाई संभार लागत रु. २ र वार्षिक खपत ३०,००० इकाई छ भने, मितव्ययी आदेश परिमाण पत्ता लगाउनुहोस् ।
If ordering cost per order Rs. 300, carrying cost per unit is Rs. 2 and annual requirements are 30,000 units, find out economic order quantity.

Group B

(संक्षिप्त उत्तरात्मक प्रश्नहरू/Short Answer Questions):

(8×5=40)

12. एउटा कम्पनीले रु. १०० दरका १० प्रतिशत प्रव्याजमा ३०,००० कित्ता शेयरको लागि आवेदन आवाहन गर्‍यो जसको भुक्तानी निम्नानुसार हुनेछ । A Company Ltd. invited application for 30,000 shares of Rs. 100 each at 10% premium, payable as under:

आवेदनमा (On application) Rs. 30

बाँडफाँडमा (On allotment) Rs. 40

प्रथम तथा अन्तिम किस्तामा (On first and final call) Rs. 40

४२,००० हजार कित्ता शेयरको लागि आवेदन प्राप्त भयो । सञ्चालक समितिले २५,००० आवेदनकलाई पुरै, १०,००० आवेदकलाई ५० प्रतिशत र ७,००० आवेदन अस्वीकृत गर्‍यो । आवेदन साथ प्राप्त अधिक रकम बाँडफाँडको आंशिक भुक्तानीको लागि प्रयोग गर्ने निर्णय गरियो । प्रथम तथा अन्तिम किस्ताको रकम २०० शेयरमा बाहेक सम्पूर्ण रकम चुक्ता भयो । Applications were received for 42,000 shares. The board of directors decided to allot 25,000 applicants in full, 10,000 applicants 50% and 7,000 applicants were rejected. It was decided to utilize excess application money in part payment of allotment. All money were duly received except a shareholder holding 200 shares failed to pay first and final call money.

तयार गर्नुहोस् (Required): गोश्वारा अभिलेख (Entries for):

i) आवेदन (Share application)

ii) बाँडफाँड (Share allotment)

iii) प्रथम तथा अन्तिम किस्ता (Share first and final call.)

[1.5+2+1.5=5]

- 13.a. एउटा कम्पनीले रु. ११,००,००० मूल्यमा निम्न सम्पत्तिहरू खरीद गर्‍यो । A company purchased the following assets at an agreed price of Rs. 1,100,000:

प्लान्ट (Plant) Rs. 520,000

जग्गा तथा भवन (Land and Building) Rs. 730,000

उक्त खरीद मूल्य २० प्रतिशत छुटमा रु. १०० दरका शेयर निष्काशन गरी भुक्तानी गरियो । The company paid the agreed price by issuing shares of Rs. 100 each at 20% discount.

तयार गर्नुहोस् (Required): सम्पत्ति खरीद र शेयर निष्काशनको अभिलेख (Entries for purchase of assets and issue of share)

- 13.b. एउटा लि. कम्पनीले रु. १,००० दरका ५ प्रतिशत प्रव्याजमा ५ वर्षपछि १० प्रतिशत प्रव्याजमा फिर्ता गर्ने गरी ८,०००, १०% ऋणपत्र निष्काशन गर्‍यो । (A Co. Ltd. issued 8,000, 10% Debentures of Rs. 1,000 each at a premium of 5% redeemable at a premium of 10% after 5 years.)

तयार गर्नुहोस् (Required):

ऋणपत्र निष्काशन तथा भुक्तानीको गोश्वारा अभिलेख

Journal entries for issue and redemption of debentures

[1.5+1.5=3]

14. एउटा कम्पनीको गतवर्षको ३१ आषाढको निम्नजानकारीहरू दिइएको छ : Following information was taken from a company as on 31st Ashad, last year is given as:

Particulars	Amount (Rs.)
अग्रिमबीमा (Prepaid insurance)	8,000
कूलमुनाफा (Gross profit)	420,000
नाफा नोक्सान बाँडफाँड खाता (P&L appropriation account)	150,000
तलब (Salaries)	42,000
बाहिरी ढुवानी (Carriage outwards)	5,000
विक्री खर्च (Selling expense)	18,000
प्रशासनिक खर्च (Administrative expenses)	25,000
व्याज खर्च (Interest expenses)	12,000
भाडा खर्च (Rent expenses)	36,000

थप जानकारीहरू (Additional Information):

- प्रस्तावित लाभांश (Proposed dividend) Rs 90,000
- अग्रिमबीमा खर्च लेखियो (Prepaid insurance was expired) Rs. 6,000.

तयार गर्नुहोस् (Required): नाफा-नोक्सान खाता र नाफा नोक्सान बाँडफाँड खाता (Profit and Loss account, and Profit and Loss Appropriation account) [3+2=5]

15. एउटा कम्पनीको गत वर्षको चैत्र ३१ को सन्तुलित परीक्षण निम्नानुसार दिइएको छ: (The Trial Balance of a Co. Ltd. as on 31st Chaitra last year is given below):

Particulars	Debit Rs.	Particulars	Credit Rs.
कार्यालय औजार (Office equipment)	480,000	वृत्ती (Capital)	152,000
विक्रीको लागत (Cost of goods sold)	121,000	साहहरू (Creditors)	25,000
नगद (Cash)	32,000	विक्री (Sales)	230,000
आसामीहरू (Debtors)	25,000	अग्रिमआय (Unearned income)	5,000
प्रशासनिक खर्च (Administrative expenses)	12,000		
तलब (Salaries)	24,000		
बजारीकरण खर्च (Marketing expense)	18,000		
Total	432,000	Total	432,000

थप जानकारी Additional information:

- तिर्न बाँकी तलब (Salary payable) Rs.6,000
- अग्रिम आय मध्य आम्दानी बाँधियो (Unearned income was earned) Rs. 4,000

तयार गर्नुहोस् (Required): कार्य विवरण (Worksheet) [5]

16. लागत लेखा र वित्तिय लेखाबिच फरक छुटयाउनुहोस्
Differentiate between cost accounting and financial accounting. [5]
17. a. उपयुक्तउदाहरण सहित सामग्रीको वर्गीकरणको अर्थ उल्लेख गर्नुहोस् ।

State the meaning of material classification with suitable examples. [2]

- b. मे महिनाको भण्डार सम्बन्धी कारोबारहरू निम्नानुसार छन् : Following are the store transactions for the month of May:

- May 1: शुरू मौज्जात (Beginning inventory) 150 units @ Rs. 20
 May 2: खरीद (Purchased) 400 units @ Rs. 25
 May 20: खरीद (Purchased) 650 units @ Rs 30
 मे महिनाको विक्री (Sales during May) 850 units

तयार गर्नुहोस् (Required):

आवधिक मौज्जात प्रणाली अन्तर्गत प्रथम दाखिला प्रथम निष्काशन विधि अन्तर्गत अन्तिम मौज्जातको लागत र विक्रीको लागत ।

Cost of ending inventory and cost of goods sold using FIFO method under periodic inventory system. [3]

18. a. ८० एकाई उत्पादन गर्न २ घण्टा समय दिइको छ । एउटा कामदारले एक महिनामा ४०० एकाई उत्पादन गर्दछ । प्रति घण्टा ज्याला दर रु. ८०० रहेको छ ।

The time allowed to produce 80 units of output is 2 hours. A worker produced 400 units during the month. Wages rate per hour is Rs. 800.

पत्तालागउनुहोस् (Required): उक्त कामदारको ज्याला (Wages of a worker) [2]

b. वित्तिय लेखा र लागत लेखाबिच तुलना गर्दा निम्न तथ्यहरू पत्ता लाग्यो :
 On reconciliation of Financial and Cost Accounting, following facts were disclosed:

- लागत लेखाले देखाएको नाफा (Profit shown by cost account) Rs. 420,000.
- लागत लेखामा कारखाना उपरिव्यय रु. २५,००० न्यूनअभिलेख भएको छ ।
Works overhead under recorded in cost account Rs. 25,000.
- कार्यालय उपरिव्यय वित्तिय लेखामा रु. १५,००० न्यूनअभिलेख भएको छ ।
Office overhead under recovered in financial account Rs. 15,000.
- स्थीर सम्पत्तिको विक्रीमा रु. ५,००० मुनाफावित्तिय लेखामा देखाएको छ ।
A profit on sale of fixed assets was shown in financial account Rs. 5,000.

तयार पार्नुहोस् (Required): लागतमिलानविवरण (Cost reconciliation statement) [3]

19. लेखा सफ्टवेयरका विशेषताहरू वर्णन गर्नुहोस् ।

(Explain the features of accounting software.) [5]

Group C

विस्तृत उत्तरात्मक प्रश्नहरू (Long answer questions):

[3×8=24]

20. गत वर्षको चैत्र ३१ गते ए कम्पनी लि. को सन्तुलन परीक्षण निम्नानुसार दिइएको छ :

The Trial Balance of a company Ltd. as on 31st Chaitra last year is given below:

विवरण Particulars	Debit Rs.	Particulars	Credit Rs.
शुरू मौज्जात (Opening inventory)	60,000	विक्री (Sales)	520,000
विक्री कमिशन (Sales commission)	40,000	साहुहरू (Creditors)	30,000
खरीद (Purchases)	350,000	अन्य सेवाआय (Other service revenue)	40,000
मसलन्द (Stationery)	9,000	१० % ऋणपत्र (10% Debentures)	100,000
भाडा (Rent)	20,000	शेयर पूँजी (Share capital)	500,000
तलब (Salary)	60,000	लगानीमा व्याज (Interest on investments)	15,000
अन्तरिम लाभांश (Interim Dividend)	8,000	शेषआय (Retained earnings)	40,000
संयन्त्र (Equipment)	100,000		

अग्रिमवीमा (Prepaid insurance)	10,000		
नगद (Cash)	17,000		
जैविक सम्पत्ति (Biologic assets)	60,000		
१० % लगानी (10% investment)	150,000		
प्रशासनिक खर्च (Advertisement expense)	10,000		
जग्गा तथा भवन (Land and building)	300,000		
प्राप्य खाताहरू (Account receivables)	41,000		
व्याज खर्च (Interest expenses)	10,000		
Total	1245,000	Total	1245,000

थप जानकारी (Additional Information):

- अन्तिम मौज्जात (Closing inventory) Rs. 120,000.
- अग्रिम वीमा खर्च लेखियो (Prepaid insurance was expired to) Rs. 8,000.
- संयन्त्रमा १० % र भवनमा ५% ले द्वासकट्टि (Depreciation charged on equipment by 10% and on building by 5%.)
- आयकरको लागि व्यवस्था (Provision for income tax) @ 25%

तयार गर्नुहोस् (Required):

- NFRS मा आधारित नाफावा नोक्सान विवरण Profit or Loss statement based on NFRS.
- NFRS मा आधारित वित्तीय विवरण Statement of financial position based on NFRS.

[4+4=8]

21. एउटा कम्पनीको ३१ डिसेम्बरको निम्नानुसार बासन्दात द्रिइएको छ :

The Balance Sheet of a company on 31st December were given below:

दायित्व (Liabilities)	Year I (Rs.)	Year II (Rs.)	सम्पत्ति (Assets)	Year I (Rs.)	Year II (Rs.)
शेयर पूँजी (Share capital)	300,000	300,000	स्थिर सम्पत्ति (Fixed Assets)	250,000	325,000
शेष आय (Retained earnings)	20,000	60,000	मौज्जात (Inventory)	10,000	35,000
साहुदरहरू (Creditors)	20,000	30,000	आसामीहरू (Debtors)	40,000	12,500
तिर्नुपर्ने खर्च (Expense payable)	25,000	17,500	बैंक मौज्जात (Bank balance)	65,000	35,000
Total	365,000	407,500	Total	365,000	407,500

थप जानकारी (Additional information):

- विक्री (Sales) Rs. 300,000
- विक्रीको लागत (Cost of goods sold) Rs. 180,000
- स्थिर सम्पत्तिको विक्री (Sales of fixed assets) Rs. 25,000
- स्थिर सम्पत्तिको खरीद (Purchase of fixed assets) Rs. 110,000
- लाभांश भुक्तानी (Dividend paid) Rs. 30,000
- संचालन खर्च (Operating expense) Rs. 40,000

तयार पार्नुहोस् (Required): Cash flow statement using direct method [4+1+2+1]

22. शरू तथा अन्तिम मौज्जात निम्नानुसार छ :

The opening and closing balance of inventories are as below:

	Opening	Closing
तयारी वस्तु (Finished goods)	Rs. 40,000	Rs. 45,000
अर्थ तयारी वस्तु (Work-in-progress)	Rs. 25,000	Rs. 20,000
कच्चा पदार्थ (Raw materials)	Rs. 40,000	Rs. 50,000

कम्पनीले उपलब्ध गराएका एक महिनाका अन्य जानकारीहरू निम्नानुसार छन् :

The other information provided by the company for the month ended was as follows:

कच्चा पदार्थ खरीद (Purchase of raw material) Rs. 350,000

प्रत्यक्ष ज्याला (Direct labor cost) Rs. 420,000

नाफा (Profit..... 25% on sales

कारखाना उपरिव्यय (Factory overhead) 50% of direct labor cost

विक्रय खर्च (Selling expenses) 12% of factory cost

प्रशासनिक उपरिव्यय (Administration overhead) 15% of factory cost

तयार पार्नुहोस् (Required): लागत विवरण (Cost sheet)

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