

CBSE Question Paper - 2010

COMMERCE

Class – X

- Please check that this question paper contains 12 printed pages.
- Code number given on the right hand side of the question paper should be written on the title this question paper contains 18 questions.
- Please write down the serial Number of the question before attempting it.
- 15minutwe time has been allotted to read this question paper. The question paper will be distributed at 10.15 a.m from 10.15 am to10.30 am, the student will read the question paper only and will not write any answer on the answer script during this period.

Note:

1. Any one of the following areas can be offered:
 - (i) Elements of Business.
 - (ii) Elements of book –keeping and Accountancy.
 - (iii) Typewriting (Theory) English or Hindi

(Max. Time: 2 Hours. And Max Marks: 25)

- (i) Attempt all questions.
- (ii) Do not write anything in the question paper.
- (iii) All the answers must be correctly numbered as in the question paper and written in the answer sheet provided to you.
- (iv) Attempt all questions in each section before going on to the next section.
- (v) Read each question carefully and follow the instructions.
- (vi) Strictly adhere to the word limit given with each question.

Elements of Business

1.
 - (a) Why is a business establishment divided into different Departments? Explain. (5 Marks)
 - (b) What is 'vertical filing? Explain. (5 Marks)
 - (c) What are the main objectives of an office? Explain. (5 Marks)
 - (d) List the main advantages of card Index. (5 Marks)
2.
 - (a) What is a business letter? Explain any five qualities of a good business letter. (10 Marks)

Other Educational Websites:

- (b) Write a Complaint letter to Birla Whit Cement of Rajasthan regarding the short supply of quantity in 1000 cement bags purchased last week. (10 Mark)
- 3.
- (a) Enmerate the long term sources of finace of business of organizations. (10 Marks)
- (b) What is meant by borrowed funds? Explain any three (5 Marks)
- (c) What are the main functions of a stock exchange? Explain. (5 Marks)
- (d) Give any five merits of ownership funds. (5 Marks)
- 4.
- (a) Explain briefly any two of the following :
- (i) A.T.M
(ii) Debit Card
(iii) Credit Card (5 Marks)
- (b) Explain briefly the diffent methods of granting loans by a Banks. (5 Marks)
- (c) You want to open a current account in State Bank of India of your locality. Explain briefly the procedure; you will follow to open the account. (5 Marks)
- (d) What is Bank Draft? Why is it drawn? By whom and on whom is drawn? (5 Marks)
- 5.
- (a) What is meant by Negotiable Instruments? What are their characteristics? Explain. (5 Marks)
- (b) What is meat by Bills of Exchange? Give any three differences between Bills of Exchange and promissory Notes. (2+3=5 Marks)
- (c) Give any five reasons for dishonoring of cheque. (5 Marks)
- (d) Differentiate between crossing and endorsement of a cheque. (5 Marks)

Other Educational Websites:

Elements of Book - Keeping and Accountancy

1. prepare Final Accounts of Ayodhya Traders for the year ending 31st March 2009 from the following balances and the given adjustments :

Particulars	Rs.	Particulars	Rs.
Salaries	36,000	Creditors	4,500
Repairs	2,500	Traveling Expenses	5,000
Cash	1,000	Return Outwards	4,000
Interest Received	3,000	Machinery	2,10,000
Drawings	24,000	Building	4,50,000
Debtors	38,000	Sales	3,80,000
Bills Payable	4,000	Return inwards	5,000
Opening Stock	30,000	Capital	
Bank Overdraft	3,10,000	Purchases	2,43,000
Carriage Inwards	2,000		1,45,000

Adjustments:

- (i) Change depreciation on machinery at 10 % p.a.
- (ii) Traveling expenses include Rs 1,200 for 2009-10.
- (iii) Repairs due Rs. 300.
- (iv) Repairs due Rs. 300.
- (v) Create a provision for doubtful debts @ 5%.
- (vi) Stock on 31st march 2009 stood at s. 14,200.

(20 Marks)

2.

- (a) What is bank Reconciliation Statement? How is it prepared? 8 Explain giving suitable examples.

(8 Marks)

- (b) From the following particulars ascertain the bank balance as per passbook of Mr. Tarachand as at 31st March, 2009.

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- (i) Credit balance as per case book on 31st March 2009 was Rs. 30,000.
- (ii) Interest charged by bank upto 31st March 2009 Rs. 1000 is recorded in a passbook only.
- (iii) Bank charges Rs. 250 were not recorded in the case book.
- (iv) Cheques paid into bank Rs. 12,500 on 29.3.2009 have not yet been credited by the bank.
- (v) Cheques issued for Rs. 30,000 have not yet been presented for payment.
- (vi) Dividend collected directly by bank Rs 9,000 has not been entered in cash book.

(12 Marks)

3.

(a) Differentiate between Bills of Exchange and Promissory Notes on the basis of

- (i) Parties
- (ii) Nature
- (iii) Acceptance
- (iv) Liability and
- (v) Number of copies.

(10 Marks)

(b) On 1st January 2010, Abhay sold goods to Binay of the value of Rs. 1,00,000 and drew upon him a bill at two months for the amount. Binay accepted the draft. On due date, he expressed his inability to meet the bill and offered to pay the full amount within three days with interest Rs 1000. The proposal was accepted and amount was paid in time. Pass journal entries in the books of abhay and Binay.

(10 Marks)

4.

(a) Explain the meaning of errors of omission and errors of compensating. Give three examples of each.

(8 Marks)

(b) Rectify the following errors found in the books of chakaleshwar & sons :

- (i) Purchases of Rs. 5,000 from Devdass on credit were recorded in purchases book as Rs 50 only.
- (ii) An amount of rs 25,000 paid to Shrinath was wrongly debited to Hairnet's A/C.
- (iii) Furniture was written off by Rs. 1,000 has not been posted to A/C. Depreciation A/C.
- (iv) Goods sold for Rs. 2,380 were posted to sales A/C as Rs.2,830.
- (v) Is war Dass a customer has deposited Rs. 2,500 in the bank directly in the name of chakaleshwar but no entry so far has passed anywhere in his books.
- (vi) Accountant deposited fee Rs. 40,000 of his son being a student of Engineering. But entry was made as miscellaneous expenses paid.

(10 Marks)

5.

(a) Explain the need for providing depreciation on fixed assets with examples.

(8 Marks)

(b) On 1.7.2007, Mangol Ltd. Purchased a machine for Rs. 2,50,000 A part of machinery which was purchased for Rs. 20,000 on 1st July 2007, become obsolete and was disposed off for Rs. 2,000 on 1st October, 2009 Depreciation is charged @ 10% annually on written down

Other Educational Websites:

value. Show machinery A/C for the years 2007, 2008 and 2009. The books are closed on 31st December every year.

(12 Marks)

Typewriting (Theory) English /Hindi

1. Explain briefly the functions of any five of the following parts of a type writer:

- (i) Variable line spacer
- (ii) Shift lock
- (iii) Space bar
- (iv) Shift key
- (v) Platen
- (vi) Bichrome switch
- (vii) Letter keys

(5 Marks)

2. Give standard abbreviation for the following .(any five):

- (i) Demi –official
- (ii) Centimeter
- (iii) Signed
- (iv) Cost insurance and freight
- (v) Please trun over
- (vi) Office order
- (vii) Value payable post

(5 Marks)

OR

How many spaces will you leave before and after while typing the following punctuation marks? (Any five):

- (i) colon
- (ii) Hyphen
- (iii) Full stop
- (iv) Comma
- (v) Semicolon
- (vi) Sign of plus (+)
- (vii) Sign of exclamation

3. Give proof correction signs for the following:

- (i) centralize the heading
- (ii) equalize spacing
- (iii) Begin new paragraph immediately after bracket sign
- (iv) Insert hyphen
- (v) Omit

(5 Marks)

4.

(a) What precautions should be taken while cutting stencil on a type – writer?

Other Educational Websites:

ICSEGuess.com | NIOSGuess.com | IGNOUGuess.com | IITGuess.com | MagicSense.com | AIPMTGuess.com | AIEEEGuess.com | IndiaGuess.com

(b) What for are the following used : (3 Marks)

- (i) correcting fluid
- (ii) stylus pen

5. Explain in brief any two of the following : (2 Marks)

- (i) Difference between shift key and shift lock.
- (ii) Typing a tabulator statement.
- (iii) Fixing margins on a type paper.

(5 Marks)

CBSSEGuess.com

Other Educational Websites:

ICSEGuess.com | NIOSGuess.com | IGNOUGuess.com | IITGuess.com | MagicSense.com | AIPMTGuess.com | AIEEEGuess.com | IndiaGuess.com