

**CA - CPT – June 2014 Question Paper (Based on Memory)**

**1<sup>st</sup> Session**

**Marks: 100 Marks**

**Time: 2 hrs.**

**Part A – Fundamentals of Accounting**

1. Which of the following is wrong?  
a) All real and personal accounts are transferred to balance sheet.  
b) Nominal accounts are transferred to P & L account.  
c) Each account is opened separately in ledger.  
d) Rent is a personal account, outstanding rent is nominal account.
2. In Journal Entries which pertain to outstanding entries, prepaid entries, depreciation entries are called  
a) Adjustment Entries      b) Rectification Entries  
c) Transfer Entries          d) closing Entries
3. In a three column cash book the discount columns are  
a) Totalled but not adjusted  
b) Totalled and adjusted  
c) Totalled but not balanced  
d) None of the above
4. Cash Book O.D. Balance Rs. 2,000. It was found that cheques of Rs. 100, Rs. 150, Rs. 175 which are issued but not presented till the date and the cheque of Rs. 600 deposited but have not been cleared, then O.D. Balance as per pass book is :  
a) Rs. 2150                      b) Rs. 2175  
c) Rs. 1475                      d) Rs. 1925
5. Bank Balance O.D. as per pass book Rs. 26,500. Calculate balance as per cash book is  
1) Cheques deposited for Rs. 4700 but not collected  
2) Cheques issued for Rs. 11,000 but not presented  
3) Bill discounted and dishonoured Rs. 4000, and Bank paid noting charges Rs. 200  
a) Rs.28600 O.D                  b) Rs.16000 O.D  
c) Rs.24000 O.D                  d) Rs.28500 O.D
6. Agreement of Trial balance is not a \_\_\_\_ proof of accuracy  
a) Submissive                      b) Inclusive  
c) Exhaustive                      d) Conclusive
7. Capital- Rs. 2,00,000      Interest paid- Rs. 2310  
Debtors- Rs. 15,200      Discount allowed- Rs. 820  
Creditors- Rs.12,960      Discount received- Rs. 1030  
Purchases- Rs. 92,670      Rent                      - Rs. 14,670  
Sales- Rs. 1,16,850      Loan                      - Rs. 12,060  
   Opening stock      - Rs. 56,000  
   Sales returns      - Rs. 27,430  
Debit Total of Trial Balance will be  
a) Rs. 2,09,000                      b) Rs. 2,09,100  
c) Rs. 2,10,000                      d) None
8. From the following information find the amount to be debited to P & L A/c for the period ending 31-03-2014. Provision for doubtful debts - Rs. 800 (on 01-04-2013)  
Debtors on 31-03-2014 - Rs. 40,000  
Bad debts                                      - Rs. 2,000  
Bad debts to be written off and provision for doubtful debts is to be created @ 5% on debtors.  
a) Rs. 3100                                  b) Rs. 4000  
c) Rs. 3200                                  d) Rs. 3900
9. Opening Stock Rs.30,000,  
Cost of goods available for sale Rs. 1,60,000,  
Sales were Rs. 1,60,000.  
Gross profit on sales is 30%  
Calculate closing stock.  
a) Nil    b) Rs. 48,000  
c) Rs. 98,000                              d) None of the above
10. By products are generally valued at \_\_\_\_ when the cost of by products is not directly traceable.  
a) Cost of main products  
b) N.R.V.  
c) Cost of main product or N.R.V. which ever is lower  
d) None of these
11. The purpose of Accommodation bill  
a) To facilitate trade transmission  
b) To finance the actual purchases & sales  
c) When both parties are in need of funds  
d) None of these

# June 2014 Creativearts Questionpaper Grade 9

**Christopher H. Tienken**



## June 2014 Creativearts Questionpaper Grade 9:

The Schenley Experiment Jake Oresick, 2017-04-14 The Schenley Experiment is the story of Pittsburgh's first public high school a social incubator in a largely segregated city that was highly even improbably successful throughout its 156 year existence Established in 1855 as Central High School and reorganized in 1916 Schenley High School was a model of innovative public education and an ongoing experiment in diversity Its graduates include Andy Warhol actor Bill Nunn and jazz virtuoso Earl Hines and its prestigious academic program and pensions lured such teachers as future Pulitzer Prize winner Willa Cather The subject of investment as well as destructive neglect the school reflects the history of the city of Pittsburgh and provides a study in both the best and worst of urban public education practices there and across the Rust Belt Integrated decades before Brown v Board of Education Schenley succumbed to default segregation during the white flight of the 1970s it rose again to prominence in the late 1980s when parents camped out in six day long lines to enroll their children in visionary superintendent Richard C Wallace's reinvigorated school Although the historic triangular building was a cornerstone of its North Oakland neighborhood and a showpiece for the city of Pittsburgh officials closed the school in 2008 citing over 50 million in necessary renovations a controversial event that captured national attention Schenley alumnus Jake Oresick tells this story through interviews historical documents and hundreds of first person accounts drawn from a community indelibly tied to the school A memorable important work of local and educational history his book is a case study of desegregation magnet education and the changing nature and legacies of America's oldest public schools **Sunset**

,1983 **The School Reform Landscape Reloaded** Christopher H. Tienken, 2020-10-30 The School Reform Landscape Reloaded More Fear Myths and Lies peels back the curtain of school reform to examine the tensions that exist between the democratic and equitable system of public education and the emerging dual system based on elite interests aimed at profit making and decreasing education equity The author takes in depth and controversial look at school reform since the launch of Sputnik I Education reform events proposals and policies are examined through the lens of progressivist philosophy and critical social theory Some of the issues and policies critiqued include the neoliberal corporate influence on education the Sputnik myth A Nation At Risk standardization charter schools and other relevant topics The author provides an evidence based view of the free market reform ideas and he pierces the veil of the new reform policies to find that they are not built upon empirical evidence but instead rest solidly on foundations of myth fear and lies Ideas for a new set of reform policies based on empirical evidence and supportive of a unitary equitable and democratic system of education are presented

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