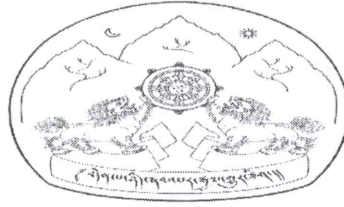


ngn

Master, GMY  
27/12/2023  
(Model)



PUBLIC SERVICE COMMISSION

CENTRAL TIBETAN ADMINISTRATION

STAFF RECRUITMENT EXAMINATION, DECEMBER 2023

PAPER: ACCOUNTANCY

POST: OFFICE ASSISTANT (OAG)

TIME: 3 HRS

MARKS: 100

**PART I (ACCOUNTANCY)**

1. Match the following A with B: (5 Marks)

A	B
1. Plant & Machinery	a) Current Assets
2. Sundry Creditors	b) Income
3. Sundry Debtors	c) Current Liabilities
4. Salaries	d) Expenses
5. Bank Interest	e) Fixed Assets

2. What is voucher? (2 Marks)

3. What is Receipt? (2 Marks)

4. What is the difference between Capital Expenditure and Revenue Expenditure? (5 Marks)

5. Write down the full form of the following? (5 Marks)

- FCRA
- GST
- ITR
- TDS
- PAN

6. Arrange the accounting process in its rightful order? (5 Marks)

- Prepare Trial balance or Receipt & Payment account
- Balance Sheet
- Journalize the transaction
- Income & Expenditure or P/L Account

- Post entries to the Ledger accounts

7. While preparing Bank Reconciliation Statement, if the balance is taken as per the cashbook, will these items be added or subtracted? (Instead of copying the question, you can write down the serial no. and mention added or subtracted.) (6 Marks)

- Cheque deposited but not realized
- Cheque issued but not presented for payment
- Amount credited in passbook but not in cash book
- Direct payment by bank not entered in cashbook
- Interest credited in passbook
- Bank charges debited by bank

8. Prepare Receipts & Payments A/c from the following ledger accounts: (10 Marks)

01.	Capital	Rs. 2,000
02.	Machinery	Rs. 800
03.	Loan from Bank	Rs. 1,000
04.	Stationery Expenses	Rs. 50
05.	Cash at Bank	Rs. 2,460
06.	Interest Received	Rs. 60
07.	Fixed Deposit	Rs. 600
08.	Creditors	Rs. 300
09.	Sales	Rs. 900
10.	Purchases	Rs. 350

9. From the ledger abstract given below, prepare Trial Balance: (15 marks)

S.No.	Accounts	Amount
1	Capital	25,000
2	Land & Building	7,000
3	Debtors	2,000
4	Creditors	3,000
5	Salary	2,500
6	Printing & Stationary	1,500
7	Bank Charges	300
8	Interest Received	700
9	Sales	2,000
10	Purchase	3,000
11	Rent	1,600
12	Postage	1,000
13	Fixed deposit in Bank	5,000

14	Cash in hand	1,500
15	Cash at Bank	5,300

**10. Prepare Trading and Profit & Loss A/c and Balance Sheet: (15 marks)**

S.No.	Accounts	Debit	Credit
1	Capital		100,000
2	Opening Stock	20,000	
3	Purchase	178,000	
4	Sales		300,000
6	Wages	1,000	
7	Land & Building	150,000	
8	Furniture & Fixture	100,000	
9	Debtors	40,000	
10	Creditors		85,000
11	Sundry Payables		5,000
12	Cash in hand	200	
13	Cash at Bank	800	

Note: Closing stock is valued at Rs. 31,000

#### PART II (AUDITING)

1. What is Auditing? (2 Marks)
2. How important is auditing according to you? (2 Marks)
3. Translate the following accounting words in Tibetan? (5 Marks)
  - Capital
  - Interest
  - Borrowing
  - Fund
  - Payable
  - Receivable
  - Surplus
  - Depreciation
  - Account Head
  - Accounting Period
4. What are the things an auditor must look into while auditing the receipts? (3 Marks)
5. You are asked to conduct the audit of staff quarter construction project at Gangkyi. Explain any four points or steps that you would take to do so.? (4 Marks)

6. When auditing a bank account, what are the things an auditor must look into? (4 Marks)

**PART III (MATHS)**

1. When writing numbers from 1 to 100, how many times do you write the digit 3 ? (2 Marks)
2. Thinley buys a cycle for Rs. 5000 and spends Rs. 500 for modifying. After using it for a month, he sells it for Rs. 6000. Find the percentage he gained. (4 Marks)
3. Dolma deposited Rs. 555000/- with bank as fixed deposit at the rate of 6.5% for a period of 245 days. Find the simple interest earned on it. (4 Marks)

**BEST OF LUCK**