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**IMPORTANT / MODEL PAPER 2017**

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| --- | --- |
| **Class: XI (Commerce)** | **Max. Marks: 20** |
| **Subject: Principles of Accounting** | **Time Allowed: 20 minutes** |

**Section A: (Multiple Choice Questions)**

**Note: Attempt all questions from this section.**

**Q.1:- Choose the correct answer for each from the given option:**

**i) Discount on list price or catalogue price is known as:**

* Sales discount Purchases discount
* Trade discount Early settlement discount

**ii) Mathematical error in the preparation of ledger can be detected with the help of :**

* Financial statements General journal
* Special journals Trial Balance

**iii) Which of the following best describes "Sales".**

* Old Office equipment Merchandise sold on cash only
* Merchandise sold on credit only Merchandise sold on cash and credit

**iv) If an account shows a credit balance that account represents:**

* Revenue Liabilities
* Owner's Equity All of the above

**v) The process of recording transactions in chronological order is called:**

* Posting Journalizing
* Balancing Transferring

**vi) Trial balance can be best describe as:**

* It is a part of financial statements It shows a list of balances of all accounts
* It shows a financial performance of business It shows financial position of business

**vii) The balance brought forward in the Bank Account in the condition of overdraft is on the:**

* Debit side Credit side
* May be on either side None of the above

**viii) Which of the following is returns outwards:**

* Goods purchased from suppliers Goods returned by customers
* Goods taken by customers Goods returns to suppliers

**ix) Which of the following ia a contra entry:**

* Cash is deposited in to bank Cash is withdrawn from bank for office use
* Cheque deposited in to bank on any future date All of the above

**x) Which of the following represents claims to economic resources?**

* Assets, but not liabilities or owner's equity Liabilities and owner's equity, but not assets
* Liabilities, but not assets or owner's equity Owner's equity, but not assets or liabilities

**xi) A cheque issued by you but not yet paid by the bank is called:**

* Dishonouredcheque Certified cheque
* Unpresentedcheque Uncontrolled cheque

**xii) Which of the following items in not responsible for differences between cash book balance and bank statement?**

* Interest given by bank outstandingcheque
* Direct deposit by customer Equipment purchased on cash

**xiii) Salaries paid Rs. 10,000 were posted to salaries account as Rs.1, 000. To rectify the error, the salaries account will be:**

* Debited by Rs 10,000 Credited by Rs 10,000
* Credited by Rs. 9000 Debited by Rs. 9,000

**xiv) Which of the following best describes "Drawing":**

* Owner invested cash into business Withdrew cash from bank for office use
* Cash and commodities taken by owner for personal use Deposited cash in to bank

**xv) In accounting term, "Purchases" means:**

* ll items purchased on credit Goods purchased on cash only
* Goods purchased for resale purpose Goods purchased on credit only

**xvi) Which of the following is correct:.**

Compound entry requires at least two accounts Posting is done chronologically in journal

Debit means left hand side for every ledger Capital = Assets - Net loss

**xvii) Which of the following is not an asset?**

* Account receivable prepaid expense
* Note receivable Account payable

**xviii) Transaction is only possible when there are:**

* At least one party At least two parties
* Maximum two parties Not more than three parties

**xix) Which of the following discount is given on prompt payment?**

* Trade discount Quality discount
* Cash discount None of the above

**xx) Which of the following is a liability?**

* Machinery Loan from X
* Building Cash

**Section B: (Short Answer Questions)**

**Note: Attempt any 4 questions:**

**Q2 Accounting Theory (answer any 3)**  
\*Define Accounting \*State the rules of Debit and Credit  
\*List the steps involved in Accounting cycle \*State the Fundamental Accounting Equation  
\*Show the effects of Transactions on Accounting Equation

**Q3 General Journal:**  
**Given:**  
1. Muhammad Umar started business with a cash investment of Rs. 500,000/ and equipment Rs. 100,000/.  
2. Cash deposit into bank for business account Rs. 100,000/.  
3. Purchased merchandise Rs. 75,000.Paid 25000 cash and remaining on account  
4. Sold Merchandise 50,000/.50% on account and 50% on cash  
5. Withdrew cash from bank for personal use Rs. 15,000/.  
6. Paid Salaries to the employees by cheque Rs. 6,000/.  
7. Received rent of the building in advance of Rs. 10,000 cash.  
**Required:** Record the above transaction in General Journal.

**Q4 Ledger and Trial Balance: Take the data from Q no 3   
Required prepare General Ledger and Trail balance for the month ended june 30 2011.**

**Q 5 Cash Book:  
Given:**Hammad a sole trader uses Three column cash book. on August 1, 2011, he had cash in hand Rs. 50,000/- and cash in bank Rs. 72,000/-. During the month of August 2011 he completed the following transactions.  
Aug 01: Purchased Merchandise for Rs.7,300/- and issued a cheque for the amount.  
Aug 0: Cash sales and deposit into Bank Rs. 8,000.  
Aug 10: Received a cheque for Rs. 7,900/- from Moin in full settlement of his account of Rs. 8,000/- and deposit the cheque in Bank.  
Aug 18: Withdrew cash for personal use Rs. 4,000/-   
Aug 20: Issued cheque for Rs. 4,500/- to Ahmer in full settlement of his account of Rs.4,00/-  
Aug 24: Withdrew from Bank Rs. 5,000/- for office use.  
Aug 31: Rent paid cheque Rs. 3,500/- **Required:**a) Enter the opening balances on August 1, and record above transactions in the three column book.  
b) Balance the cash book on August 31, 2011.

**Q6 Sales Journal:  
Given:**  
The following particulars are related to Credit Sales of Waqas and Company , for the month of August 2011.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Date | Credit Terms | Bill No | Sold On | Amount (Rs...) |
| Aug. 07, 2011 | 2/10, n/30 | 102 | Umer & Co. | 16,000/- |
| Aug. 13, 2011 | 5/07, n/15 | 103 | Wali Bros. | 5,000/- |
| Aug. 19, 2011 | 2/10, n/20 | 104 | Waqar Sons. | 8,000/- |
| Aug. 28, 2011 | 2/15, n/com | 105 | Yameen& Co. | 9,000/- |

**Required:**a) Prepare Sales Journal and enter there in the above information. Foot and rule the journal indicating posting reference and check - mark.  
b) Set - up appropriate controlling accounts in the General ledger.

1. **Q 7Bank Reconciliation:  
   Given:**1) The balance per book of Wisha & Co. is Rs. 4,139,29.  
   2) The bank statement shows a balance of Rs. 6,22841 up to August 31, 2011.  
   3) Cheques outstanding as of August 31, Were as follows: No. C777 for Rs. 1,052.27 and No. C985 Rs. 1,232.00.  
   4) Also accompanying the bank statement was paid cheque for Rs. 44.50 of Mujahid and company. The bank had charged his cheque to the account of Wish & Co. erroneously.  
   5) On August 29, the bank collected a non- interest bearing note for Wisha & Co. The note was for Rs. 362/- the bank charged a fee of Rs. 4.00/-  
   6) A deposit of Rs. 409.40 was in transit; it had been mailed to the bank on August 31.  
   7) The service charges on the account for August amounted to Rs. 99.22, and debit memo was returned with the bank statement.  
   **Required:**  
   Prepare bank reconciliation statement for Wisha & Co. On August 31, 2011 based on the information given above.

**Q 8 Correction of Error**

Following are the errors of Ahmed company

1 Purchase merchandise Rs 5000 wrongly debited as equipment

2 Sales discount allowed to customer 2500 wrongly recorded as sales return

3 Depreciation 7000 over charged

4 Owner withdraw cash 3000 wrongly debited as capital

5 Receive cash from Rehman company recorded as rehan company 10,000

6 Paid cash to paradise recorded as scholars 12000

**Section C: (Detailed Answer Questions)**

**Note:** **Attempt all questions from this section.**  
**9- Financial Statement and Closing Process:**

**Given:**

listing of the account balances of Anumta's Clothing House after its second Complete year of operation is shown below. All necessary adjustments as on December 31st 2015

|  |  |
| --- | --- |
| Account Receivable | Rs. 19480/- |
| Commission income | 1000 |
| Cash | Rs. 8430/- |
| Prepaid insurance | Rs. 1530/- |
| Jamshed Capital | Rs. 51390 |
| Notes Receivable | Rs. 3500/- |
| Purchase Return and Allowances | Rs. 4280/- |
| Sales Return and Allowances | Rs. 5000/- |
| Supplies | Rs. 715/- |
| Transportation – in | Rs. 4225/- |
| Account Payable | Rs. 11535/- |
| Accumulated Expense | Rs. 2055/- |
| Equipment | Rs. 7960/- |
| Inventory Jan.01 | Rs. 21780/- |
| Jamshed Drawing | Rs. 5600/- |
|  | | | |
|  | | | |
|  | | | |
| Salaries expense | | 5000 |
| Purchases | | Rs. 129840/- |
| Rent Expense | | Rs. 7200/- |
| Sales | | Rs. 150000 |

1. The inventory determined by count at December 31, was 1970

2. insurance was expired Rs 530

3. accrued salaries Rs 1000

4. Supplies on hand 415

5. unearned commission Rs 700 and commission Receivable 500

6. Rent expense 5200

**Required:**a) Prepare the income statement for the year ended December 31, 2011.  
b) Prepare balance sheet as on December 31, 2011.  
c) Prepare adjusting OR closing entries in general journal. (Use the following data).

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**MODEL PAPER 2017**

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| **Class: XI (Commerce)** | **Max. Marks: 50** |
| **Paper: Business Math** | **Time: 2 Hours** |

Q1. i. Convert 340 to Binary number. ii. Convert 111011 to Decimal number

iii. 101011 + 110101 + 110011 iv. 1010101 – 110011

v. 110110 x 101 vi. 110110 ÷ 11

Q2. Solve the following equations.

i) ii)

iii) iv)

Q3. If A(9 , 7) and B (4 , 11) find

i) The Distance between ii) The equation of line

iii) The slope of the points iv) The X-intercept and Y-intercept

v) Find the equation of line passing through (-2,3) with m = .

Q4. For the equation y = x2 – 36x + 50 find i) vertex ii) Roots of the equation

Q5. i) Find the value of =

ii) A = and B = find 2A – 3Bt;AB

iii) Solve the equation by Cramer’s Rule.

3x + 2y = 1

5x – 3y = 27

iv) A = Prove that AA-1 = I

Q6 i) Rs. 5100 is to be divided among X , Y and Z in the Ratio ½ : 2/3 : ¼

ii) 20 men can build a road 15km long in 18 days. How long will 25 men take to complete a 10km long road.

iii) The selling price of an item is Rs. 690 with 15% profit. What is the cost price.

iv) If 20 min can do a piece of work in 15 days in how many days will 12 men do the same work.

Q7 i) Find simple interest on Rs. 4250 for 5 years at 5%.

ii) Find the balance on a deposit of Rs. 1500 earning 4% interest compounded quarterly for 5 years.

iii) Find the amount and present value of Annuity Rs. 1350 for 10 years at 8% per year compounded semi-annually.

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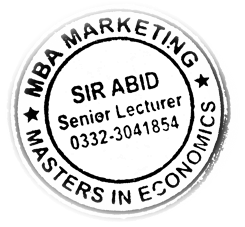
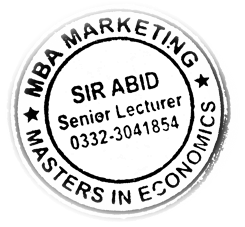
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| **Class XI-A (Commerce)** | **Max. Marks: 75** |
| **Paper: Economics** | **Time: 3 Hours** |

**Short Questions for Answering, you have to cover form Exams point of view**

**Micro Economics**

1. Differentiate between Micro & Macro Economics
2. Define Adam Smith’s concept about Economics
3. Define the concept of Economics given by Alfred Marshall
4. Define Economics according to the definition of Prof. Robbins
5. Differentiate between Stock and Supply
6. State Law of Supply
7. Define and Draw Supply Curve
8. Write about the main factors which affect demand in the market
9. Write Assumptions & Exceptions of Law of Demand
10. Differentiate between Demand & Supply
11. Describe Price Elasticity of Demand
12. Write characteristics of Monopoly, Oligopoly & Perfect Competitive Markets
13. Differentiate between Monopoly & Perfect Competitive Market
14. State Law of Diminishing Marginal Utility
15. Write major assumptions of Law of Diminishing Marginal Utility
16. Differentiate between Fixed & Variable Costs
17. Define Factors of Production & their Names
18. Describe Qualities of an Entrepreneur
19. Define relative importance of Factors of Production
20. Differentiate between Organizer & Entrepreneur
21. Define Marginal Productivity theory
22. Name Laws of Returns and Laws of Costs
23. Define Explicit & Implicit Costs
24. Describe Internal & External Economies of Scale
25. Differentiate between Change in Demand & Change in Quantity Demand

**Macro Economics**

1. Differentiate between Personal Income & Disposal Personal Income
2. Differentiate between Gross Domestic Product & Gross National Product
3. Differentiate between Real Income & Nominal Income
4. Why National Income is Computed/ Calculated in an economy?
5. Differentiate between Public Finance & Private Finance
6. Name different sources of Public Revenues
7. Name different heads of Public Expenditures
8. Differentiate between Direct Tax & Indirect Tax
9. Differentiate between Zakat & Tax
10. Describe Economic Benefits of Zakat
11. Define Budget and name its various types
12. Write down difficulties of Barter System
13. State Quantity Theory of Money
14. Write assumptions of QTM
15. Write Advantages of Paper Money
16. Define characteristics of Good Money
17. Define Inflation & Deflation
18. Differentiate between National & International Trade
19. Write Advantages of International Trade
20. Write Disadvantages of International Trade
21. Differentiate between Balance of Trade & Balance of Payment
22. Define Trade/Business Cycle & write names of its Phases
23. Define Ricardian Theory of Rent

**Descriptive Questions for Answering, you have to cover form Exams point of view**

**Micro Economics**

1. Economics is the Study/Science of Scarcity & Choices, Discuss & Explain it
2. State & Explain Law of Demand by the help of Schedule & Graph
3. State & Explain Law of Diminishing Marginal Utility by the help of Schedule & Graph
4. State & Explain Law of Diminishing Marginal Return by the help of Schedule & Graph
5. Compare Robin's definition of Economics with Marshal's definition of Economics.

**Macro Economics**

1. State & Explain Concepts of National Income
2. Describe Methods of Calculating National Income
3. State Quantity Theory of Money and explain it with the help of an equation
4. Explain Principles/Canons of Taxation given by Adam Smith
5. Differentiate Direct and Indirect Taxes. Describe Merits and Demerits of both these Taxes
6. Write Advantages & Disadvantages of International Trade
7. Describe causes of unfavorable B.O.P & suggest measures to overcome this problem.

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**MODEL PAPER 2017**

**Paper: English Time : 20 Minutes**

**Class: XI Max. Marks: 20**

**(MULTIPLE CHOICE QUESTIONS) – (M.C.Qs.)**

**1. Choose the correct answer for each from the given option: (20)**

i) ‘You are free to go to your place of worship’, The Quaid’s statement denounces.

\* Patriotism \* Fanaticism \* Chauvinism \* Nepotism

ii) The UN today, is the spear head of the march of civilization against evils of all kinds means:

\* Patriotism \* Fanaticism \* Chauvinism \* Nepotism

iii) The Song "Under the Greenwood Tree" was sung by :

(a) Jacques (b) Frederick (c) Amiens (d) Shakespeare

iv) Fraulin Schimidt was the other name of:

(a) Amalie (b) Gruebel (c) Conrad (d) Baroness

v) Sweet Auburn was the native village of:

(a) Wordsworth (b) Wotton (c) Patmore (d) Goldsmith

vi) The Count of Morcerf’s former name was:

(a) Edmond (b) Fernand (c) Morrel (d) Bertuccio

vii) The most important objective of scientists is to find the:

(a) progress (b) effort (c) truth (d) design

viii) The theme of 'The character of a happy life' is:

(a) piety (b) love (c) wisdom (d) loyalty

ix) Ratisbon was the name of old city in:

(a) France (b) Belgium (c) Germany (d) Greece

x) Yaws is a disease of:

(a) hot wet climate (b) cold dry climate (c) hot dry climate (d) cold wet climate

xi) The Count of Monte Cristo spent fourteen years of his life in underground:

(a) prison (b) dungeon (c) custody (d) liberty

xii) The world's children go to school about:

(a) less than half (b) fewer than half (c) more than half (d) other than half

xiii) The name of the manager of the White Hard Hotel was:

(a) Mr. Manning (b) Mr. Charlton (c) Mr. Abbot (d) Mr. Stevens

xiv) Find out the meaning of “twixt” in the line –

Out twixt the batter-smoke there flew!

(a) between (b) twist (c) climax (d) midst

xv) The poem 'The Abbot of Canterbury' is a typical:

(a) archaic ballad (b) long ballad (c) antique ballad (d) old ballad

xvi) Mrs. Meldon was the symbol of:

(a)love and sympathy (b)honour and zeal (c)honesty and pity (d) pride and beauty

xvii) The word ‘Minstrel means:

(a) lawyer (b) doctor (c) singer (d) charmer

xviii) The word 'Minstrel' means:

(a) lawyer (b) doctor (c) singer (d) entertainer

xix) please come here i need your help (can be punctuated as):

(a) Please come here, I said, 'I need your help.'

(b) 'Please come here,' I said, 'I need your help.'

(c) 'Please come here, I said, 'I need your help.

(d) Please come here, I said, 'I need your help.'

xx) The opposite of hostile is:

(a) witness (b) inimical (c) friendly (d) sympathy

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| **Paper: English** | **Time: 2 Hours 40 minutes** |
| **Class: XI** | **Max. Marks: 80** |

**(SHORT- ANSWER QUESTIONS)**

**Sub-Section I (Prose)**

i) Why did Kashmir not join Pakistan?

ii) Why was the formation of Pakistan a great victory for Jinnah?

iii) “Describe one heroic action that took place after the ship’s accident?

iv) Write a note on the working of UNICEF / W.H.O. / UNESCO

v) What is the difference between ‘Objective thinking and Prejudiced thinking’?

vi) What was the legend attached to the Castle of Cernogratz and how was it proved?

vii) Why did Sergeant Manning never believe that King was a murderer?

**Sub-Section II (Poetry)**

i) What are the answers to King’s questions? Who gave them?

ii) How does Wotton’s happy man spend his days and nights?

iii) What religious lesson does Coventry Patmore convey in ‘The Toys’?

iv) What tragedy did occur on Lucy Gray?

v) What does Oliver Goldsmith recall from past?

vi) What penalities does the Minstrel foresee for an unpatriotic person?

vii) What is the message conveyed in the poem, Abou Ben Adhem?

**Sub-Section III (Plays)**

i) Why did the Count of Monte Cristo bring disgrace upon Morcerf?

ii) Why did Albert decide to fight a duel?

iii) How was the Count of Monte Cristo avenged?

iv) Do you think that Mrs. Meldon was justified in killing her own brother?

v) Draw a contrast between Corrie and Mrs. Meldon’s character.

vi) Who was Eddie and what happened to him?

vii) What are the views of Prof. Corrie and Mrs.Meldon about war?

viii) What was the invention of Prof. Corrie? What does he want to achieve through it?

ix) Briefly describe Mrs. Meldon’s characteristics.

x) Briefly describe the Countess of Morcerf’s characteristics.

**Sub-Section IV (Linguistics)**

1. **Correct the errors / Omissions of verbs, prepositions and articles.**
2. The Japan is the Land of rising sun.
3. Look! The house is in the fine.
4. I had met a European yesterday.
5. If I was a bird, I will fly in the sky.
6. The tigers is the man-eating animals.
7. Use any three of the following pair of words in your own sentences.

stationary, stationery; ring, wring; excess, access; pray, prey; blew, blue; marry, merry; ingenious, ingenuous; effect, affect; wine, vine; break, brake; farmer, former.

1. Write the meaning of any five of the following words / phrases?

pugnacious; mutiliated; cynical; broken bread; tranced breath; glideth; legend; bumped off; chorus; impertinence ; negligible; random; victim; shun; true-gotton gear;

**SECTION ‘C’**

**(DETAILED-ANSWER QUESTIONS)**

1. **Write a letter to the editor of a newspaper demanding for a Public Library OR**

**Showing your concern over: i) Street Crimes / Water Shortage / Law and Order Situation / Frequent Power Breakdown / Traffic Hazards in your area / city**

**OR**

**Write a story on any one of the following:**

**A stitch in time saves nine; Greed is a curse, Honesty is the best policy, Pride hath a fall;**

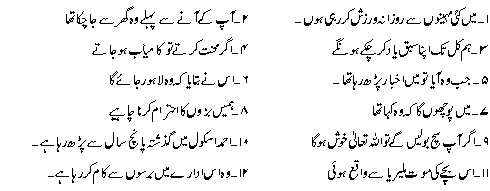
**God helps those who help themselves**

1. **Write an paragraph of about 120 – 150 words:**

**i) Internet ii) Street Crimes iii) Patriotism**

**iii) Ambition in life v) Problems of Karachi vi) Importance of Discipline**

**vii) CPEC – A Highway to Prosperity viii) Cyber Crime ix) P.S.L.**

**6. Translate the following sentences in English.**

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| **Class: XI-A (Commerce)** | **Max. Marks: 75** |
| **Subject: P.O.C** | **Time: 3 Hours** |

**Short Questions for Answering, you have to cover form Exams point of view**

1. Define Commerce, Trade, Business, Profession, Auxiliaries to Trade
2. Describe Advantages & Disadvantages of Sole-proprietorship
3. Describe Advantages & Disadvantages of Partnership.
4. Partnership Deed/Agreement & its Contents
5. Name and explain different types of Partners
6. Write Advantages & Disadvantages of Joint Stock Company
7. Differentiate between Public Limited Company & Private Limited Company
8. Write characteristics of Joint Stock Company
9. Define Short term Business Finance and its sources
10. Define Long term Business Finance and its sources
11. Define Marketing & its Functions
12. Write Functions of Chamber of Commerce
13. Describe Retailing & its kinds
14. Write Services of Retailers for Consumers
15. Name and explain different types of Warehouses
16. Differentiate between Advertising & Publicity
17. Define E-Business & E-Commerce
18. Name and explain any four types of Media of Advertisement
19. Name the documents used in Import & Export
20. Describe various Means/Sources/Channels of Transportation
21. Explain different types of Insurance
22. Name and explain various types of Business Letters
23. State services of Whole-Sellers to Manufacturers
24. State services of Whole-Sellers to Retailers
25. Describe the Clauses of Memorandum of Association

**Descriptive Questions for Answering, you have to cover form Exams point of view**

1. Describe services of Whole-Sellers to Manufacturer & Retailers
2. Describe the procedure of Incorporation of a Joint Stock Company
3. Draw the sketch of Business Letter to show its various parts
4. Explain procedure of Export in detail with the names of all documents
5. Explain the functions of Chamber of Commerce in detail
6. Which factors should consider before Establishing/Starting a new Business?
7. Describe Qualities of a Good Business Letter (9 C's of Business Letters)
8. Business Letters (Circular Letter. Inquiry Letter, Order Letter)