

झारखण्ड शैक्षिक अनुसंधान एवं प्रशिक्षण परिषद् राँची झारखण्ड ,
प्रथम सांख्यिक परीक्षा 2022-23

मॉडल प्रश्न पत्र

सेट 1

कक्षा- 10	विषय- वाणिज्य- बही खाता तथा लेखा शास्त्र के तत्व	समय- 2 4:30 Hrs	पूर्णांक- 40
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सामान्य निर्देश:-

- कुल 40 प्रश्न हैं।
- सभी प्रश्नों के उत्तर अनिवार्य हैं।
- प्रत्येक प्रश्न के लिए एक अंक निर्धारित है।
- प्रत्येक प्रश्न के चार विकल्प दिए गए हैं। सही विकल्प का चयन कीजिये।
- गलत उत्तर के लिए कोई अंक नहीं काटे जाएंगे।

Q1. चालू संपत्तियों के उदाहरण हैं -Examples of current assets is /are: (a) रोकड़ (Cash) (b) अंतिम रहतिवा (Closing Stock) (c) देबदार (Debtor) (d) इनमें सभी (All of these)

Q2. प्राप्त बटटे का लेखा किस खाते में होता है?(Discount received is included in which account ?

- (a) लाभ हानि खाता (P/L Account) (b) अधिक-चिट्ठा (Balance Sheet)
- (c) व्यापार खाता (Trading Account) (d) आय - व्यय खाता (Income Expenditure A/c)

Q3. व्यापार खाता किस प्रकार का खाता है ? (Which type of Account is Trading Account ?)

- (a) व्यक्तिगत खाता (Personal Account) (b) वास्तविक खाता (Real Account)
- (c) नाममात्र का खाता (Nominal Account) (d) उचलत खाता (Suspense Account)

Q4. यदि बिक्रय 5500 रु० तथा सकल लाभ 1200 रु० हो तो बेचे गये माल की लागत क्या होगी ? (If sales is Rs 5500 and Gross Profit is Rs 1200 what is the cost of goods sold ? (a) 4500 रु० (b) 6700 रु० (c) 4300 रु० (d) 5500 रु०

Q5. निम्न में कौन सी अमूर्त सम्पत्ति है ? (Which of the following is Intangible Asset ?)

- (a) भूमि (Land)(b) ब्याति (Goodwill)(c) भवन (Building)(d) फर्नीचर (Furniture)

Q6. निम्न में से कौन सा वित्तीय व्यय नहीं है ? (Which one is not a Financial Expense?)

- (a) ऋण पर ब्याज (Interest on Loan) (b) पूँजी पर ब्याज (Interest on capital)
- (c) दान (Charity) (d) दल छूट (Discount Allowed)

Q7. एक लिथि विलेख पर सभी संपत्ति और दायित्व का सारांश है- Is the summary of all assets and liabilities

- (a) तलपट Trial Balance (b) लाभ हानि खाते Profit & Loss a/c
- (c) चिट्ठा Balance sheet (d) इनमें सभी All of these

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Rachel Sandford



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Table of Contents Jac 2question Paper Of 10th Board

1. Understanding the eBook Jac 2question Paper Of 10th Board
 - The Rise of Digital Reading Jac 2question Paper Of 10th Board
 - Advantages of eBooks Over Traditional Books
2. Identifying Jac 2question Paper Of 10th Board
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Jac 2question Paper Of 10th Board
 - User-Friendly Interface
4. Exploring eBook Recommendations from Jac 2question Paper Of 10th Board
 - Personalized Recommendations
 - Jac 2question Paper Of 10th Board User Reviews and Ratings
 - Jac 2question Paper Of 10th Board and Bestseller Lists
5. Accessing Jac 2question Paper Of 10th Board Free and Paid eBooks
 - Jac 2question Paper Of 10th Board Public Domain eBooks
 - Jac 2question Paper Of 10th Board eBook Subscription Services
 - Jac 2question Paper Of 10th Board Budget-Friendly Options

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 - Jac 2question Paper Of 10th Board Compatibility with Devices
 - Jac 2question Paper Of 10th Board Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Jac 2question Paper Of 10th Board
 - Highlighting and Note-Taking Jac 2question Paper Of 10th Board
 - Interactive Elements Jac 2question Paper Of 10th Board
8. Staying Engaged with Jac 2question Paper Of 10th Board
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Jac 2question Paper Of 10th Board
9. Balancing eBooks and Physical Books Jac 2question Paper Of 10th Board
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Jac 2question Paper Of 10th Board
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Jac 2question Paper Of 10th Board
 - Setting Reading Goals Jac 2question Paper Of 10th Board
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Jac 2question Paper Of 10th Board
 - Fact-Checking eBook Content of Jac 2question Paper Of 10th Board
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
14. Embracing eBook Trends
 - Integration of Multimedia Elements

- Interactive and Gamified eBooks

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