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CPT – June 2014 Question Paper (Compiled by - VSI, Jaipur, Based on Memory)
Marks 100 **Time : 2 Hours**

Section 1*
Part A – Fundamentals of Accounting

1. In finance measurement & recognition of assets & liabilities which of the following concepts goes together?
 (a) Periodicity, Accrual Accounting (b) Cost, Accrual Accounting
 (c) Going concern, cost, Realizability (d) Going concern, Periodicity, Reliability

2. ... is not relevant for financial accounting?
 (a) Shareholding accounting (b) Social accounting
 (c) Management accounting (d) Human resource accounting.

3. You received Rs.5,000 in advance but he credited to sale account. Which of the following concept he did not follow?
 (a) Accrual (b) Conservatism
 (c) Consistency (d) Going concern

4. Change in Accounting estimate means:
 (a) Certain parameter estimate in earlier and re-estimate in the current period
 (b) Certain parameter estimate in earlier and actual results achieved during current year
 (c) Certain parameter re-estimated during the current period and actual results achieved during the previous period
 (d) Both (a) & (b)

5. Interpretation means
 (a) Explanation of meaning and significance of the data in Financial Statements.
 (b) Concerned with preparation and presentation of financial data
 (c) Systematic analysis of recorded data
 (d) Methodical classification of data given in Financial Statements.

6. A trader purchased goods for Rs. 25,00,000, of these 75% of goods were sold during the year. At the end of 31st December 2008, the market value of such goods were Rs.5,00,000. But the trader recorded in his books for Rs.7,50,000. Which of the following concept is violated?
 (a) Going concern (b) Conservatism
 (c) Consistency (d) None of these

7. Matching the following:
 (a) A+B (c) Investment of assets
 (b) A+C (d) Disinvestment operations
 (c) A+D (e) Intangible assets
 (d) A+B+C (f) Accounting for fixed assets
 (e) A+B+C+D (g) A+B+C+D+E

8. Which of the following is wrong?
 (a) All real and personal accounts are transferred to balance sheet
 (b) Personal accounts are transferred to P.A. account
 (c) Each account is prepared separately in ledger
 (d) Real is a personal account, contra debits to credit nominal account

9. Agreement of Trial balance is not a ... proof of accuracy
 (a) Substantive (b) Substantive
 (c) Exhaustive (d) Conclusive

| QUESTION PAPER SECTIONS | NO. OF QUESTIONS | MARKS |
|------------------------------------|------------------|------------|
| Sec A - Fundamentals of Accounting | 40 | 40 |
| Sec B - Mercantile Law | 50 | 50 |
| Sec C - General Economics | 50 | 50 |
| Sec D - Quantitative Aptitude | 50 | 50 |
| TOTAL | 200 | 200 |

To appear in the Common Proficiency Test (CPT) registered students of the course have to fill separate examination application form as per the Notification/Announcement issued by the Examination Division.

CA CPT MARKING SCHEME

- Each question of CA CPT question paper carries one mark.
- There is negative marking in case of wrong answers. For every incorrect attempt, one-fourth of the mark allotted to the question from the total scored marks.
- The questions attempted with more than one option will be considered wrong and negative marking will be done.
- No marks will be awarded or deducted for questions not attempted.

1 पूंज 30 पूंज 30 पूंज

उपरोक्त के आधार पर पूंज माह के लिये लीको विधि के आधार पर बेने गये माह की लागत बता करे।

| | |
|-----------------|-----------------|
| (अ) ₹ 31,60,000 | (ब) ₹ 27,00,000 |
| (ग) ₹ 32,00,000 | (द) ₹ 31,80,000 |

21 अधिसूचना लागत का वह भाग जो अभी आरेपित करना बाकी है

| | |
|----------------------|------------------|
| (अ) संपूर्ण लागत | (ब) इतना जो मुंज |
| (ग) मुंज वरुंजी मुंज | (द) मुंज |

22 सौ के अंको की योग विधि के आधार पर सौके वर्ष के लिये हला की राशि बता करे

| | |
|-----------------|----------------|
| संपूर्ण की लागत | : ₹ 10,00,000 |
| उपयोगी जीवन | : 5 वर्ष |
| अवरोध मुंज | : 10% |
| (अ) ₹ 60,000 | (ब) ₹ 1,80,000 |
| (ग) ₹ 2,40,000 | (द) ₹ 1,20,000 |

23 खरीदी गई मशीन का पूंजी मुंज घटाये व्यापारिक बट्टा

| | |
|-----------------------------------------------|----------|
| पुंजी मुंज | ₹ 30,000 |
| व्यापारिक बट्टा | ₹ 30,000 |
| संपूर्ण मुंज | ₹ 60,000 |
| व्यापारिक बट्टा | ₹ 15,000 |
| व्यक्ति अनुदान प्रसार | ₹ 15,000 |
| समाप्त मुंज के लिये लगाये गये अतिरिक्त पूंजों | ₹ 40,000 |
| व्यक्ति बीमा प्रीमियम | ₹ 10,000 |

सौके वर्ष के लिये लागत बता करे अर्थात् हला की राशि होगी: यदि हला की दर 10 प्रतिशत वार्षिक है।

| | |
|--------------|--------------|
| (अ) ₹ 51,840 | (ब) ₹ 64,270 |
| (ग) ₹ 66,296 | (द) ₹ 67,106 |

24 निम्न में से किस व्यवहार के परिणामस्वरूप सवानी की पूंजी प्रभावित होगी:

| | |
|---------------------------------|-------------------------|
| (अ) काली माह का जमा | (ब) कर्षण प्रसार |
| (ग) अंशधारक प्राय से वसूल देकाड | (द) संपत्ति का नकार जमा |

25 अवरोध ऋण के प्राख्यान में कौी परिगमित होगी:

| | |
|------------------------|-----------------------|
| (अ) मुंज लाभ में मुंज | (ब) सवानी में मुंज |
| (ग) मुंज लाभ में कर्षण | (द) (अ) तथा (ब) दोनों |

26 31 मार्च 2014 की छजट निम्न है:

| | |
|-------------------------|------------|
| Provision for bad debts | Rs. 1000 |
| Bad debts | Rs. 2000 |
| Sundry debtors | Rs. 30,600 |
| Additional information | |
| Further bad debts | Rs. 600 |

अवरोध ऋण के लिये 5 प्रतिशत अवरोधन का निर्माण करना है तथा 2 प्रतिशत बट्टा अवरोधन की राशि होगी:

| | |
|-----------|-----------|
| (अ) ₹ 612 | (ब) ₹ 600 |
| (ग) ₹ 670 | (द) ₹ 660 |

27 31.03.2015 को पि. य की निम्न सूचनाने दी गई है

| | |
|------------------|------------|
| संपूर्ण 1.1.2014 | ₹ 1,60,500 |
| जमा | ₹ 4,80,000 |
| निर्माणी व्यय | ₹ 75,000 |
| प्रागतिक व्यय | ₹ 30,000 |
| वित्तीय व्यय | ₹ 18,000 |
| व्यक्ति बीमा | ₹ 8,000 |
| विक्रय | ₹ 7,00,000 |

सकल जमा विक्रय पर 20 प्रतिशत मुंज लाभ की राशि होगी:

| | |
|--------------|----------------|
| (अ) ₹ 8,000 | (ब) ₹ 89,000 |
| (ग) ₹ 83,000 | (द) ₹ 1,01,000 |

- (b) 7,500 shares
 (c) 9,375 shares
 (d) 5,625 shares
10. The following information pertains to X Ltd:
 Equity share capital called up - Rs. 5,00,000; Calls in arrear - Rs. 40,000; Calls in advance - Rs. 25,000; and Rate of dividend - 15%
 The amount of dividend payable will be
 (a) Rs. 75,000
 (b) Rs. 72,750
 (c) Rs. 71,250
 (d) Rs. 69,000
11. The subscribed share capital of S Ltd. is Rs. 80,00,000 of Rs. 100 each. There were no calls in arrear till the final call was made. The final call made was paid on 77,500 shares. The calls in arrear amounted to Rs. 62,500. The final call on each share will be _____
 (a) Rs. 25
 (b) Rs. 7.80
 (c) Rs. 20
 (d) Rs. 62.50
12. Ram's acceptance to Dinesh for Rs 8,000 renewed for 3 months on the condition that Rs. 4,000 be paid in cash immediately and the remaining amount will carry interest @ 12% p.a. The amount of interest will be _____
 (a) Rs. 120
 (b) Rs. 480
 (c) Rs. 960
 (d) Rs. 240
13. A and B entered into a Joint Venture. A purchased goods costing Rs. 2,00,000, B sold 4/5th of the same for Rs. 2,50,000. Balance goods were taken over by B at cost less 20%. If same set of books is maintained, find out profit on venture.
 (a) Rs. 82,000
 (b) Rs. 90,000

Key (C)

समय - ४५ मिनेट ।

पत्र :- द्वितीय, सफ्ट (क)
विषय :- सामान्यज्ञान ।

पृष्ठाङ्क - १०

अद्यायत बहुचुस्तर (१०×१=१० अङ्क) :-

उत्तरस्वीकारमा प्रश्नपत्रको Key नगिनास्यै कृते उल्लेख गर्नुपर्नेछ । उल्लेख नगरीया उत्तरपुस्तिका रद्द हुनेछ । साथै परीक्षामा कालकुलेटर (Calculator) प्रयोग गर्न पाइने छैन ।

1. नेपालको प्रथम टेस्टट्युब वेदीको नाम के हो ?
(A) ओममणी तामाङ (B) राजुमणी तामाङ (C) राममणी तामाङ (D) विष्णुमणी तामाङ
2. सात महत्त्वका सात उष्ण हिमाल आरोहण गर्ने पहिलो नेपाली आरोही महिला को हुन् ?
(A) सुस्मिता मायाके (B) वैती बस्नेत (C) छपुर्तिन शेर्पा (D) जैनी शेर्पा
3. नेपालमा भूकम्प सुरक्षा दिवस कुन दिन मनाइन्छ ?
(A) भाद्र १ गते (B) भाद्र १ गते (C) भाद्र २ गते (D) भाद्र ४ गते
4. वीरन्द्र पट्टी अस्पताल बरकमती अस्पतालको रूपमा कहिले स्थापना भएको हो ?
(A) बैत, २०४० (B) बैत, २०४१ (C) फागुन, २०४० (D) फागुन, २०४१
5. "उल्टो नयाँ करोड" अभियान के संग सम्बन्धित छ ?
(A) नाल्पम विस्व (B) बाटाङ्गवार विस्व (C) महिना र किशोरीमापी हुने हिंसा विस्व (D) पच आइ पि प्लस विस्व
6. सन् २०१४ को नोबेल शान्ति पुरस्कार फाउने भारतीय नागरिक "कैलाश सत्यापी" को योगदानको सूत्र केन कुन हो ?
(A) यातावरण संरक्षण (B) नाल्पमिकाको संरक्षण (C) चेलिबेटी वेचपिखन रोकथाम (D) गरिबी निवारण
7. सन् २०१४ को विश्वकप (फुटबल) को च्याम्पियन हुने राष्ट्र कुन हो ?
(A) ब्राजिल (B) इटाली (C) जर्मनी (D) अर्जेन्टिना
8. ओलम्पिक खेलमा हरियो, पहेलो र कालो रङ्गले क्रमशः कुन कुन महादेशलाई जनाउँछ ?
(A) उत्तर अमेरिका, अष्ट्रेलिया, युरोप (B) अफ्रिका, युरोप, अष्ट्रेलिया (C) एसिया, उत्तर अमेरिका, अफ्रिका (D) अष्ट्रेलिया, एसिया, अफ्रिका
9. नेपालमा IMF को आवासीय प्रतिनिधिको कार्यालय कहाँ रहेको छ ?
(A) अमेरिकी राजदूतावासमा (B) वेमायली राजदूतावासमा (C) नेपाल राष्ट्र बैंकमा (D) मायिका कुनै पनि होइन
10. "अन्तर्राष्ट्रिय पर्वतीय संप्रदाय" नेपालको कुन ठाउँमा छ ?
(A) कास्की (B) छाजनी (C) सोलुखुम्बु (D) सुन्दिरी
11. "अन्धकार महादेश" भनेर कुन महादेशलाई भनिन्छ ?
(A) अष्ट्रेलिया (B) दक्षिण अमेरिका (C) अफ्रिका (D) युरोप
12. शेरफल्स हिंसाबले सबभन्दा ठूलो महादेश कुन हो ?
(A) अफ्रिका (B) एसिया (C) अस्ट्रेलिया (D) उत्तर अमेरिका
13. नेपालसँगै संयुक्त राष्ट्र संघको सदस्यता प्राप्त गर्ने साक (SAARC) राष्ट्र निम्न मध्ये कुन हो ?
(A) बंगलादेश (B) पाकिस्तान (C) श्रीलंका (D) भूटान
14. लन्का मध्ये कुन राष्ट्रलाई संयुक्त राष्ट्र संघको सुरक्षा परिषदमा बिटो प्रयोग गर्ने अधिकार छ ?
(A) भारत (B) चीन (C) जापान (D) जर्मनी

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which was changed to CA Foundation according to the ICAI revised scheme the ICAI CA CPT exam pattern is prepared by ICAI. To obtain an eye on CPT Code training, you must understand the medical terminology, the rules of the insurance payer, the rules of grouping procedures, the anatomy and the use of the modifier. To appear in CA CPT, candidates should not violate any eligibility standards, otherwise, their application will be disqualified. 12 or an equivalent examination of a recognized board. Candidates must have a bachelor's degree or master's degree with 60% minimum notes in the household in all matters in any stream that is not commissioned. Open University is exempt from participating in the entrance exam. With a bachelor's degree or master's degree in commerce with 55% minimum brands are also exempt from appearing in CA CPT. These documents are temporarily, but allow you to be more specific to the code, while helping to control the efficiency of a new procedure or medical technology. Anyone who has worked in any area of the medical area has to learn at least a bit about the CPT codes. These five-dwelling codes cover most of the procedures performed in a medical practice. These include evaluation and management, pathology and laboratory, medicine, radiology, surgery and anesthesiology. Take a look at this guide to get information about CPT Code. What is a CPT? For those who try to improve their knowledge or win confidence in their CPT coding skills. Link Test Documents Volume I Test Paper 1 to 7 Download Test Paper 8 to 14 Test Paper 15 to 20 Download Test p 1 to 20 download volume i to click download model template volume II test paper 1 to 4 download test paper 5 to 8 download test paper 9 to 10 and solutions for test paper 1 to 3 Download SOLU4 For test documents 4 to 10 volume of download II with one click official ICAI link to model test paper Click here to buy CA Final Pendrive Classes at a discount rate You can also like: Papers mock IS and SOLUTIONS FOR CPT The CPT or common proficiency test was the first level of accounting examinations chartered in India. Check the CA CPT test pattern below CA CPT Eligibility criteria to become eligible for CA CPT (June 2019 Session), candidates must meet the eligibility criteria established by the Conductor of the examination, this is, Institute of Charts of India (ICAI). These codes are often used a €

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