

- (b) The following information related to various debtors for the year ended 31st March, 2019, are supplied by Nakul Limited:

Particulars	A (₹)	B (₹)	C (₹)	D (₹)	E (₹)
Balance on 01.04.2018	25,000 (Dr.)	18,000 (Dr.)	4,500 (Cr.)	39,000 (Dr.)	22,000 (Dr.)
Goods Sold	2,85,000	1,98,000	2,60,000	38,000	2,16,000
Sales Return	5,400	7,200	15,000		7,500
Cash & Cheques Collected	1,86,000	1,52,000	1,95,000	42,000	2,25,000
B/R Received	48,000	41,000	38,000	32,000	—
Discount Allowed	9,000	7,000	8,500	900	11,200
Bad Debts	—	—	—	16,000	—
B/R Dishonoured	11,000	—	8,500	13,000	—
Interest & Other Charges	600	200	300	900	—

On 31st March, 2019, A and C also stood in Purchase Ledger having credit balances of ₹ 3,600 and ₹ 5,100 respectively.

You are required to prepare Debtors Ledger Adjustment Account in General Ledger. 7

6. (a) On 31st January, 2019 the premises of Toli Textiles Limited were destroyed by fire. The records of the company revealed the following particulars:

	₹
Stock on 01.04.2017	11,35,000
Stock on 31.03.2018	12,64,100
Purchase Less returns, during the year ended 31st March, 2018	65,45,000
Sales Less returns, during the year ended 31st March, 2018	91,00,000
Purchase Less return, from 01.04.2018 to 31.01.2019	56,64,000
Sales Less returns, from 01.04.2018 to 31.01.2019	78,24,000

In valuing stock on 31st March, 2018 ₹ 45,900 had been written off out of certain stock which was of a poor selling line, having cost ₹ 1,37,700. A portion of these goods were sold in October, 2018 at a loss ₹ 11,080 on the original cost of ₹ 55,080. The remaining stock of this goods on the date of fire was to be valued at 80% of its original cost. Subject to the above exception, gross profit had remained at a uniform rate throughout. The stock salvaged from fire was ₹ 1,23,800.

You are required to compute the amount of claim to be lodged for loss of stock. The stock was insured for ₹ 12,50,000. 7

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web in the pressure testing process the following ppes must be used hardhat safety glasses gloves face shields hearing protection 27 final testing the following sops must be followed during the pressure testing procedure increase the pressure gradually in light of asme standards and sops defined to check the system s response to the test

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web as initially explained pressure tests are performed to ensure pressure systems safety reliability and leak tightness pressure testing is essential especially for a new pressure system before use or an existing one after repair or modification there are two types of pressure tests hydrostatic and pneumatic

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web may 19 2022 as evidenced by its name proof pressure testing is the process of testing an item such as piping for its proof pressure this type of test is non destructive the point is not to find out at what pressure the item will burst but

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web then cascade pressure testing will be required i e complete the pressure test on the higher pressure system prior to system closure welding and then repeat full pressure test procedure for the test of the combined systems at the lowest pressure 2 heat exchangers pressure vessels and fired heaters may be included in a

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