

- 32 From the following Trial Balance of M/s Arjun and Sons as at 31<sup>st</sup> December 2016 prepare Trading and Profit and Loss Account.

Names of Accounts	Dr. ₹	Cr. ₹
Drawing and Capital	18,000	80,000
Purchases and Sales	82,600	1,55,000
Stock (01.01.2016)	42,000	
Returns Outward		1,600
Carriage Inward	1,200	
Wages	4,000	
Power	6,000	
Machinery	50,000	
Furniture	14,000	
Rent	22,000	
Salary	15,000	
Insurance	3,600	
8% Bank Loan		25,000
Debtors	20,600	
Creditors		18,900
Cash in Hand	1,500	
	2,80,500	2,80,500

Adjustment :

- Closing Stock ₹ 64,000
- Wages Outstanding ₹ 2,400
- Bad Debts ₹ 600 and provision for bad and doubtful debts to be 5% on debtors.
- Rent is paid for 11 months.
- Loan from the Bank was taken on 1<sup>st</sup> July 2016.
- Provide depreciation on machinery @ 10% p.a.
- Provide Manager's Commission at 10% on Net Profit after charging such commission.

OR

From the following balances, prepare Profit and Loss Account and a Balance Sheet as at 31<sup>st</sup> March 2018.

Particulars	₹	Particulars	₹
Capital	82,000	Sundry Creditors	9,000
Life Insurance Premium	2,800	Sales	1,24,000
Plant and Machinery	5,000	Returns Outward	1,000
Stock in the beginning	15,000	Special Rebates (Dr.)	800
Purchases	87,200	Special Rebates (Cr.)	1,200
Returns Inwards	6,000	Rent for Premises Sublet	1,000
Sundry Debtors	29,000	Lighting	400
Furniture	9,100	Motor Car Expenses	6,300
Motor Car	40,000	Bank Balance	15,200
Freight	2,000	Loan from Suresh at 12% p.a.	10,000

# Grade 1accounting Exam Papers 20

**Liyong Dong**



## **Grade 1 accounting Exam Papers 20:**

The book delves into Grade 1accounting Exam Papers 20. Grade 1accounting Exam Papers 20 is a crucial topic that must be grasped by everyone, from students and scholars to the general public. The book will furnish comprehensive and in-depth insights into Grade 1accounting Exam Papers 20, encompassing both the fundamentals and more intricate discussions.

1. The book is structured into several chapters, namely:
    - Chapter 1: Introduction to Grade 1accounting Exam Papers 20
    - Chapter 2: Essential Elements of Grade 1accounting Exam Papers 20
    - Chapter 3: Grade 1accounting Exam Papers 20 in Everyday Life
    - Chapter 4: Grade 1accounting Exam Papers 20 in Specific Contexts
    - Chapter 5: Conclusion
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  4. In chapter 3, the author will examine the practical applications of Grade 1accounting Exam Papers 20 in daily life. The third chapter will showcase real-world examples of how Grade 1accounting Exam Papers 20 can be effectively utilized in everyday scenarios.
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  6. In chapter 5, this book will draw a conclusion about Grade 1accounting Exam Papers 20. The final chapter will summarize the key points that have been discussed throughout the book.
- The book is crafted in an easy-to-understand language and is complemented by engaging illustrations. It is highly recommended for anyone seeking to gain a comprehensive understanding of Grade 1accounting Exam Papers 20.

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