

Section II

5. From the following information prepare Trading and Profit & Loss Account for the year ended 31st March, 2010 and Balance Sheet as on that date :- 18

Particulars	31-03-2009 (Rs.)	31-03-2010 (Rs.)
Stock	41,600	31,200
Bills Receivable	20,280	?
Fixed Assets	57,200	57,200
Bills Payable	10,400	?
Debtors	20,800	?
Cash	5,200	?
Creditors	20,800	?

Cash transactions during the year 2009-10

Particulars	Rs.
Wages and Salaries	52,000
Drawings	5,200
Received from debtors	1,45,600
Bills Receivable encashed	52,000
Payment to creditors	78,000
Bills Payable Paid	62,400
Sundry Expenses	2,800
Cash Sales	20,800

Non-cash transactions during the year 2009-10

Particulars	Rs.
Discount allowed	5,200
Discount received	7,800
Credit Purchases	1,56,000
Credit Sales	2,13,200
Bills Receivable drawn	57,200
Bills Payable accepted	72,800

Adjustment to be made for the preparation of final accounts :-

- Wages outstanding - Rs. 5,200
- 10% depreciation on Fixed assets
- 5% Provision for doubtful debts
- Prepaid Insurance Rs. 520.

6. (a) State whether the following statements are True or False :-

- Creditors account gives total purchases made during the year.
- Selling price is always taken in to consideration while preparing stores ledger.
- Closing stock is always valued at market price.
- Bills receivable dishonoured should be debited to creditors account.
- Single entry system of accounting is a complete and scientific system of accounting.
- Manual accounting is more accurate and speedy than computerised accounting.
- Bad debts are charged to General Profit & Loss account.
- Trial Balance is a ledger.

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Prof. (CA) Pradeep D. Kamthekar



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ACCOUNTANCY & FINANCIAL MANAGEMENT - I F. Y. B. Com.: Semester - I Academic Year: 2024-2025 Prof. (CA) Pradeep D. Kamthekar,2024-07-11 To maintain uniformity and consistency in preparing and maintaining books of accounts certain rules practices and principles have evolved over some time These rules practices and principles in accountancy are called as Accounting Concepts These Accounting Concepts facilitate the comparison of financial statements showing profits and losses as well as the position of assets and liabilities of the same organisation of different periods and of different organisations for the same period Accounting Paper Template Insignia Accounts,2017-10-31 Blank 2 Column Ledger Columnar Format Get Your Copy Today Large Size 8 inches by 10 inches Enough Space for writing Include sections for 25 Rows Buy One Today and keep track of your Accounts **Accounting Paper** Insignia Accounts,2017-10-31 Blank 2 Column Ledger Columnar Format Get Your Copy Today Large Size 8 inches by 10 inches Enough Space for writing Include sections for 25 Rows Buy One Today and keep track of your Accounts **Accounting Paper Template** Insignia Accounts,2017-11 Blank 3 Column Ledger Columnar Format Get Your Copy Today Large Size 8 inches by 10 inches Enough Space for writing 25 rows per page Buy One Today and keep track of your accounts **Accounting Paper** Insignia Accounts,2017-11 Blank 3 Column Ledger Columnar Format Get Your Copy Today Large Size 8 inches by 10 inches Enough Space for writing 25 rows per page Buy One Today and keep track of your accounts **2 Column Accounting Paper** Insignia Accounts,2017-10-31 Blank 2 Column Ledger Columnar Format Get Your Copy Today Large Size 8 inches by 10 inches Enough Space for writing Include sections for 25 Rows Buy One Today and keep track of your Accounts Accounting Columnar Paper Insignia Accounts,2017-10-31 Blank 2 Column Ledger Columnar Format Get Your Copy Today Large Size 8 inches by 10 inches Enough Space for writing Include sections for 25 Rows Buy One Today and keep track of your Accounts **Accounting Columnar Paper** Insignia Accounts,2017-04-26 Blank 3 Column Ledger Columnar Format Get Your Copy Today Large Size 8 5 inches by 11 inches Enough Space for writing 25 rows per page Buy One Today and keep track of your accounts **Accounting Sheets** Insignia Accounts,2017-10-31 Blank 2 Column Ledger Columnar Format Get Your Copy Today Large Size 8 inches by 10 inches Enough Space for writing Include sections for 25 Rows Buy One Today and keep track of your Accounts Accounting Forms Insignia Accounts,2017-10-31 Blank 3 Column Ledger Columnar Format Get Your Copy Today Large Size 8 inches by 10 inches Enough Space for writing 25 rows per page Buy One Today and keep track of your accounts *Accounting Ledger Book Format* Insignia Accounts,2017-04-26 Blank General Ledger Book Get Your Copy Today Large Size 8 5 inches by 11 inches Enough Space For Writing Include Sections for Account Type Account Number Date Account Details Debit Credit Balance Total Buy One today and keep track of your accounts Accounting Forms Insignia Accounts,2017-04-25 Blank 2 Column Ledger Columnar Format Get Your Copy Today Large Size 8 5 inches by 11 inches Enough Space for writing 27 rows Buy One Today and keep track of your accounts

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