

(REVISED COURSE)

(3 Hours)

[Total Marks : 100]

Note:

- 1) Attempt all questions from the following.
- 2) Figures to the right indicate full marks assigned to the questions.
- 3) Working note should form part of answer wherever it necessary.

Section-I

Q. 1: Following is the Trial Balance of M/s SAB Traders as on 31<sup>st</sup> March, 2014: (18)

Particulars	Debit Balances (₹)	Credit Balances (₹)
Capital		1,25,000
Bank of India	10,000	
Bank of Baroda		40,000
Stock (1.4.2013)	37,500	
Salaries	15,000	
Wages	55,000	
Rent, Rates and Taxes	5,000	
Machinery	75,000	
Furniture	7,500	
Power and Fuel	10,000	
Purchases and Sales	4,50,000	7,50,000
Sales Returns and Purchases Returns	37,500	25,000
Prepaid Insurance as on 1.4.2013	1,500	
Outstanding Wages as on 1.4.2013		3,750
Insurance	3,750	
Postage, Telephones and Telegrams	5,000	
Traveling Expenses	20,000	
Debtors and Creditors	1,25,000	1,00,000
Bad Debts	17,250	
Provision for Doubtful Debts (1.4.2013)		7,500
Investments	2,50,000	
Income from Investments		25,000
Commission	50,000	90,000
Recovery of Bad Debts		8,750
	11,75,000	11,75,000

Additional Information:

- 1) Following transactions of last week of March, 2014 were not recorded:
  - a) Purchases ₹ 10,000
  - b) Sales ₹ 30,000
  - c) Purchase Returns ₹ 3,000
  - d) Sales Returns ₹ 4,000.
- 2) Stock on 31.3.2014 was worth ₹ 75,000.

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TURN OVER

# Fybcom Paper Pattern Of Accounts 2014

**N Colangelo**



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