

	<p>B. Plus Rs. 1,300 C. Not be recorded D. None of the above.</p>							
(ii)	<p>A cheque of Rs. 800 was banked and credited, but omitted to be recorded in the Cash Book. in Bank Reconciliation Statement, Sujan should:</p> <p>A. Ignore it B. Record it as minus Rs.800 C. Record it as plus Rs. 800 D. Either A or C</p>							
(iii)	<p>A cheque for Rs. 1,000 debited in the cash book was omitted to be banked. This error had not affected the balances so it should be ignored- says Sujan. Sujan is-</p> <p>A. Right B. No she is wrong, she should minus it from passbook balance C. No she is wrong, she should plus it in passbook balance D. Cannot be determined</p>							
(iv)	<p>Cheques amounting to Rs. 7,800 were drawn on 27th March, of which cheques of Rs. 2,400 were cashed upto 31st march, 2022. This transaction should be recorded as-</p> <p>A. Minus Rs. 7,800 B. Minus Rs. 2,400 C. Minus Rs. 5,400 D. Minus Rs. 10,200</p>							
22	<p>Give one example of each of the following transactions:</p> <p>(i) Increase in an asset and a liability. (ii) Decrease in an asset and a liability. (iii) Increase in assets and capital. (iv) Decrease in assets and capital.</p> <p>OR</p> <p>What entry (debit or credit) would you make to:</p> <p>(a) increase revenue (b) decrease in expense, (c) record drawings (d) record the fresh capital introduced by the owner.</p>	4						
23	<p>On which side the increase in the following accounts will be recorded? Also mention the nature of account:-</p> <p>1. Furniture 2. Rent Paid 3. Commission Received 4. Salary Paid</p> <p>OR</p> <p>Open 'T' shape account for Machinery and write the following on the proper side:</p> <table border="1"> <tr> <td></td><td></td><td>(₹)</td></tr> <tr> <td>1</td><td>Machinery purchased for</td><td>5,00,000</td></tr> </table>			(₹)	1	Machinery purchased for	5,00,000	4
		(₹)						
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