10	2 machine y partition 101	
s.aglasem.com	(₹) 1 Machinery purchased for 5,00,000	
	OR  Open 'T' shape account for Machinery and write the following on the proper side:	
	1. Furniture 2. Rent Paid 3. Commission Received 4. Salary Paid	
23	On which side the increase in the following accounts will be recorded? Also mention the nature of account:-	4
	(c) record drawings  (d) record the fresh capital introduced by the owner.	
	(b) decrease in expense,	
	(a) increase revenue	
	OR What entry (debit or credit) would you make to:	
	(iv) Decrease in assets and capital.	
	(ii) Decrease in an asset and a liability. (iii) Increase in assets and capital.	
22	Give one example of each of the following transactions: (i) Increase in an asset and a liability.	4
	B. Minus Rs. 2,400 C. Minus Rs. 5,400 D. Minus Rs. 10,200	
(iv)	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-	
	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	
(111)	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-	
	A. Ignore it B. Record it as minus Rs.800 C. Record it as plus Rs. 800 D. Either A or C	
(11)	A cheque of Rs. 800 was banked and credited, but omitted to be recorded in the Cash Book. in Bank Reconciliation Statement, Sujan should:	
	B. Plus Rs. 1,300 C. Not be recorded D. None of the above.	

# **Grade 1term Accounting Question Paper 24**

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