

	B. Plus Rs. 1,300 C. Not be recorded D. None of the above.							
(ii)	A cheque of Rs. 800 was banked and credited, but omitted to be recorded in the Cash Book. in Bank Reconciliation Statement, Sujan should: A. Ignore it B. Record it as minus Rs.800 C. Record it as plus Rs. 800 D. Either A or C							
(iii)	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. 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							
(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. Minus Rs. 7,800 B. Minus Rs. 2,400 C. Minus Rs. 5,400 D. Minus Rs. 10,200							
22	Give one example of each of the following transactions: (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. OR What entry (debit or credit) would you make to: (a) increase revenue (b) decrease in expense, (c) record drawings (d) record the fresh capital introduced by the owner.	4						
23	On which side the increase in the following accounts will be recorded? Also mention the nature of account:- - Furniture - Rent Paid - Commission Received - Salary Paid OR Open 'T' shape account for Machinery and write the following on the proper side: <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
		(₹)						
1	Machinery purchased for	5,00,000						

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A red circular graphic with a gradient, appearing as a partial circle or a thick arc, located to the right of the author's name.

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