

Section - II

5. Mr. Shreenath does not maintain his books of accounts on double entry book keeping system. He supplies you the following information. 18

(a) Assests and Liabilities as on 1st April 2013 and 31st March 2014

Particulars	1st April 2013 Rs.	31st March 2014 Rs.
Sundry Debtors	11200	8200
Stock	12750	16800
Sundry Creditors	12410	9870
Furniture	12000	12000
Machinery	17500	?
Cash and Bank	500	4100

(b) Assests and Liabilities as on 1st April 2013 and 31st March 2014

Payment made to creditors	17,500
Salaries	7330
Cash Sales	??
Received from Debtors	39540
Capital Introduced	5000
Carriage	8210
Office Expenses	2900
Purchase of Machinery	5000
Drawings	6000

Discount allowed were Rs. 600 and discounts received Rs. 500. Bad debts written off were Rs. 400. Depreciation is to be provided on Furniture @ 20% p.a. and on Machinery @ 10% p.a. Salaries outstanding Rs. 1000.

Prepare Trading Profit and Loss Account of Mr. Shreenath for the year ended 31st March 2014 and Balance Sheet as on that date.

6. (a) State with reasons whether following are statements are true or false. 8

- (i) Consignee is agent of Consignor.
- (ii) Cost Price + Loading = Invoice Price.
- (iii) Branch Stock A/c is Real A/c.
- (iv) Godown Rent paid by consignee is not considered while valuing closing stock.

TURN OVER

Fybcom Paper Pattern Of Accounts 2014

**Kevin Neville, Rob MacKay, Dean
Ardern**



Fybcom Paper Pattern Of Accounts 2014:

2014 XYZ Model Financial Accounts Kevin Neville, Rob MacKay, Dean Ardern, 2014-11-25
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Table of Contents Fybcom Paper Pattern Of Accounts 2014

1. Understanding the eBook Fybcom Paper Pattern Of Accounts 2014
 - The Rise of Digital Reading Fybcom Paper Pattern Of Accounts 2014
 - Advantages of eBooks Over Traditional Books
2. Identifying Fybcom Paper Pattern Of Accounts 2014
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Fybcom Paper Pattern Of Accounts 2014
 - User-Friendly Interface
4. Exploring eBook Recommendations from Fybcom Paper Pattern Of Accounts 2014
 - Personalized Recommendations
 - Fybcom Paper Pattern Of Accounts 2014 User Reviews and Ratings
 - Fybcom Paper Pattern Of Accounts 2014 and Bestseller Lists
5. Accessing Fybcom Paper Pattern Of Accounts 2014 Free and Paid eBooks
 - Fybcom Paper Pattern Of Accounts 2014 Public Domain eBooks
 - Fybcom Paper Pattern Of Accounts 2014 eBook Subscription Services
 - Fybcom Paper Pattern Of Accounts 2014 Budget-Friendly Options

6. Navigating Fybcom Paper Pattern Of Accounts 2014 eBook Formats
 - ePub, PDF, MOBI, and More
 - Fybcom Paper Pattern Of Accounts 2014 Compatibility with Devices
 - Fybcom Paper Pattern Of Accounts 2014 Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Fybcom Paper Pattern Of Accounts 2014
 - Highlighting and Note-Taking Fybcom Paper Pattern Of Accounts 2014
 - Interactive Elements Fybcom Paper Pattern Of Accounts 2014
8. Staying Engaged with Fybcom Paper Pattern Of Accounts 2014
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Fybcom Paper Pattern Of Accounts 2014
9. Balancing eBooks and Physical Books Fybcom Paper Pattern Of Accounts 2014
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Fybcom Paper Pattern Of Accounts 2014
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Fybcom Paper Pattern Of Accounts 2014
 - Setting Reading Goals Fybcom Paper Pattern Of Accounts 2014
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Fybcom Paper Pattern Of Accounts 2014
 - Fact-Checking eBook Content of Fybcom Paper Pattern Of Accounts 2014
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
14. Embracing eBook Trends
 - Integration of Multimedia Elements

- Interactive and Gamified eBooks

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