

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

TURN OVER

Fybcom Paper Pattern Of Accounts 2014

Richard Bailey



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