

18.		a. Cash Book. b. Purchase Day Book. / Purchase Book / Purchase Journal c. Purchase Returns Book. / Return outwards Book. d. Journal Proper./ Miscellaneous journal / General journal e. Cash Book. f. Cash Book.	1/2 Each	3																																																
19.		Royal Traders / Stores	Cr.																																																	
		<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Date</th> <th>Particulars</th> <th>J/F</th> <th>Amount</th> <th>Date</th> <th>Particulars</th> <th>J/F</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>5.1.21</td> <td>Sales</td> <td></td> <td>10,000</td> <td>10.1.21</td> <td>Sales returns</td> <td></td> <td>1,000</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td>17.1.21</td> <td>Cash</td> <td></td> <td>5,000</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td>31.1.21</td> <td>Balance C/d</td> <td></td> <td>4,000</td> </tr> <tr> <td></td> <td></td> <td></td> <td style="border-top: 1px solid black;">10,000</td> <td></td> <td></td> <td></td> <td style="border-top: 1px solid black;">10,000</td> </tr> <tr> <td>1.2.21</td> <td>Balance B/d</td> <td></td> <td>4,000</td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Date	Particulars	J/F	Amount	Date	Particulars	J/F	Amount	5.1.21	Sales		10,000	10.1.21	Sales returns		1,000					17.1.21	Cash		5,000					31.1.21	Balance C/d		4,000				10,000				10,000	1.2.21	Balance B/d		4,000					1x3	3
Date	Particulars	J/F	Amount	Date	Particulars	J/F	Amount																																													
5.1.21	Sales		10,000	10.1.21	Sales returns		1,000																																													
				17.1.21	Cash		5,000																																													
				31.1.21	Balance C/d		4,000																																													
			10,000				10,000																																													
1.2.21	Balance B/d		4,000																																																	
		IV. Answer any 3 questions from 20 to 23. Each question carries 4 Scores. (3x4=12).																																																		
20.		Any 4 difference between provision and reserves.	4x1	4																																																
21.		In the books of Anoop																																																		
		<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Date</th> <th>Particulars</th> <th>J/F</th> <th>Amount</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>3.3.21</td> <td>B/R A/c Dr. To Balu's A/c (Received Acceptance)</td> <td></td> <td>20,000</td> <td>20,000</td> </tr> <tr> <td>15.3.21</td> <td>Bank/ Cash A/c Dr. Discount A/c Dr. To B/R A/c (Bill discounted)</td> <td></td> <td>19,400 600</td> <td>20,000</td> </tr> </tbody> </table>	Date	Particulars	J/F	Amount	Amount	3.3.21	B/R A/c Dr. To Balu's A/c (Received Acceptance)		20,000	20,000	15.3.21	Bank/ Cash A/c Dr. Discount A/c Dr. To B/R A/c (Bill discounted)		19,400 600	20,000	1+1																																		
Date	Particulars	J/F	Amount	Amount																																																
3.3.21	B/R A/c Dr. To Balu's A/c (Received Acceptance)		20,000	20,000																																																
15.3.21	Bank/ Cash A/c Dr. Discount A/c Dr. To B/R A/c (Bill discounted)		19,400 600	20,000																																																
		In the books of Balu																																																		
		<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Date</th> <th>Particulars</th> <th>J/F</th> <th>Amount</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>3.3.2021</td> <td>Anoop A/c Dr. To B/P A/c (Accepted the bill)</td> <td></td> <td>20,000</td> <td>20,000</td> </tr> <tr> <td>6.6.2021</td> <td>B/P A/c Dr. To Cash A/c /Bank (Cash paid)</td> <td></td> <td>20,000</td> <td>20,000</td> </tr> </tbody> </table>	Date	Particulars	J/F	Amount	Amount	3.3.2021	Anoop A/c Dr. To B/P A/c (Accepted the bill)		20,000	20,000	6.6.2021	B/P A/c Dr. To Cash A/c /Bank (Cash paid)		20,000	20,000	1+1	4																																	
Date	Particulars	J/F	Amount	Amount																																																
3.3.2021	Anoop A/c Dr. To B/P A/c (Accepted the bill)		20,000	20,000																																																
6.6.2021	B/P A/c Dr. To Cash A/c /Bank (Cash paid)		20,000	20,000																																																
		(Date and narration not necessary.)																																																		
22.		a. Salary A/c Dr. 5000 To Outstanding Salary 5000 b. Prepaid Rent A/c Dr. 3000 To Rent A/c 3000 c. Depreciation A/c Dr. 2000 To Machinery A/c 2000	1 1 1	4																																																

23.	<p>d. Interest on capital A/c. Dr. 8000 To Capital A/c 8000</p> <table border="1"> <thead> <tr> <th></th> <th>A</th> <th>B</th> </tr> </thead> <tbody> <tr> <td>a</td> <td>Closing stock is valued at cost price or market price which ever is less</td> <td>Conservatism</td> </tr> <tr> <td>b.</td> <td>Every transaction has two aspects</td> <td>Duality</td> </tr> <tr> <td>c.</td> <td>Accounting records monetary events only</td> <td>Money measurement</td> </tr> <tr> <td>d.</td> <td>Frequent changes in accounting policies are not advisable</td> <td>Consistency</td> </tr> </tbody> </table>		A	B	a	Closing stock is valued at cost price or market price which ever is less	Conservatism	b.	Every transaction has two aspects	Duality	c.	Accounting records monetary events only	Money measurement	d.	Frequent changes in accounting policies are not advisable	Consistency	1																						
	A	B																																					
a	Closing stock is valued at cost price or market price which ever is less	Conservatism																																					
b.	Every transaction has two aspects	Duality																																					
c.	Accounting records monetary events only	Money measurement																																					
d.	Frequent changes in accounting policies are not advisable	Consistency																																					
	<p>V. Answer any 3 questions from 24-28. Each carries 5 Scores. (3 x 5 = 15)</p>																																						
24.	<p>For explaining grouping and marshalling specifying the ways such as order of liquidity and order of permanence .</p>	3																																					
25.	<p>For giving example.</p>	2	5																																				
25.	<p>a. Speed : b. Accuracy:c. Reliability : d. Up-to-Date Information : e. Real Time User Interface: f .Automated Document Production :g .Scalability : h. Legibility : i. Efficiency : j. Quality Reports : (Any 5 points with explanation)</p>	1x5	5																																				
26.	<table border="1"> <thead> <tr> <th>Transactions</th> <th>Assets</th> <th>= Liabilities + Capital</th> </tr> </thead> <tbody> <tr> <td>a. Started business</td> <td>Cash + Stock + Debtors</td> <td>=Capital +Liabilities</td> </tr> <tr> <td>b. Purchased goods on credit</td> <td>1,00,000 +0 +0</td> <td>= 1,00,000</td> </tr> <tr> <td>New Equation</td> <td>0 + 20,000 +0</td> <td>= 0 +20,000</td> </tr> <tr> <td>c. Sold goods to Udayan</td> <td>1,00,000+20,000 +0</td> <td>= 1,00,000 +20000</td> </tr> <tr> <td>New Equation</td> <td>0 - 8000 + 12000</td> <td>= 4000 +0</td> </tr> <tr> <td>d. Received commission</td> <td>1,00,000+12000+ 12000</td> <td>= 1,04,000 +20,000</td> </tr> <tr> <td>e. Paid rent</td> <td>6000 +0 + 0</td> <td>= 6000 +0</td> </tr> <tr> <td></td> <td>106000+ 12000+12000</td> <td>= 1,1,0000 +20,000</td> </tr> <tr> <td>Total</td> <td>-5000 +0 +0</td> <td>= -5000 +0</td> </tr> <tr> <td></td> <td>1,01,000 +12000+12000</td> <td>= 1,05,000+20,000</td> </tr> <tr> <td></td> <td>1,25,000</td> <td>= 1,25,000.</td> </tr> </tbody> </table>	Transactions	Assets	= Liabilities + Capital	a. Started business	Cash + Stock + Debtors	=Capital +Liabilities	b. Purchased goods on credit	1,00,000 +0 +0	= 1,00,000	New Equation	0 + 20,000 +0	= 0 +20,000	c. Sold goods to Udayan	1,00,000+20,000 +0	= 1,00,000 +20000	New Equation	0 - 8000 + 12000	= 4000 +0	d. Received commission	1,00,000+12000+ 12000	= 1,04,000 +20,000	e. Paid rent	6000 +0 + 0	= 6000 +0		106000+ 12000+12000	= 1,1,0000 +20,000	Total	-5000 +0 +0	= -5000 +0		1,01,000 +12000+12000	= 1,05,000+20,000		1,25,000	= 1,25,000.	1 1 1 1 1 1	5
Transactions	Assets	= Liabilities + Capital																																					
a. Started business	Cash + Stock + Debtors	=Capital +Liabilities																																					
b. Purchased goods on credit	1,00,000 +0 +0	= 1,00,000																																					
New Equation	0 + 20,000 +0	= 0 +20,000																																					
c. Sold goods to Udayan	1,00,000+20,000 +0	= 1,00,000 +20000																																					
New Equation	0 - 8000 + 12000	= 4000 +0																																					
d. Received commission	1,00,000+12000+ 12000	= 1,04,000 +20,000																																					
e. Paid rent	6000 +0 + 0	= 6000 +0																																					
	106000+ 12000+12000	= 1,1,0000 +20,000																																					
Total	-5000 +0 +0	= -5000 +0																																					
	1,01,000 +12000+12000	= 1,05,000+20,000																																					
	1,25,000	= 1,25,000.																																					
27.	<p>Bank Reconciliation Statement as on 31-3-2021</p> <table border="1"> <thead> <tr> <th>Particulars</th> <th>Amount (+)</th> <th>Amount(-)</th> </tr> </thead> <tbody> <tr> <td>Balance as per cash book</td> <td>10000</td> <td></td> </tr> <tr> <td>Bank charges found debited only in the pass book</td> <td></td> <td>800</td> </tr> <tr> <td>Cheque deposited but not credited by the bank</td> <td></td> <td>6000</td> </tr> <tr> <td>Cheque issued but not presented for payment</td> <td>8000</td> <td></td> </tr> <tr> <td>Direct deposited by customer</td> <td>7000</td> <td></td> </tr> <tr> <td>Balance as per Pass Book</td> <td></td> <td>18,200</td> </tr> </tbody> </table>	Particulars	Amount (+)	Amount(-)	Balance as per cash book	10000		Bank charges found debited only in the pass book		800	Cheque deposited but not credited by the bank		6000	Cheque issued but not presented for payment	8000		Direct deposited by customer	7000		Balance as per Pass Book		18,200	1 1 1 1 1 1	5															
Particulars	Amount (+)	Amount(-)																																					
Balance as per cash book	10000																																						
Bank charges found debited only in the pass book		800																																					
Cheque deposited but not credited by the bank		6000																																					
Cheque issued but not presented for payment	8000																																						
Direct deposited by customer	7000																																						
Balance as per Pass Book		18,200																																					

	25000	25000							
28.	Trial balance as on 31.03.2021								
	Particulars	Debit amount	Credit Amount						
	Sundry creditors		19,800						
	Sundry debtors	50,000							
	Advertising	1,300							
	Commission received		5,500						
	Salaries	5,000							
	Discount Allowed	500							
	Capital		73,100						
	Cash in hand	10,000							
	Purchases	75,000							
	sales		1,00,000						
	Returns outward		1,000						
	Bad debts	500							
	Carriage outwards	600							
	Wages	6,500							
	Furniture	50,000							
		-----	-----						
		1,99,400	1,99,400						
	(Mistakes are shown in bold letters)								
	V. Answer any 1 questions from 29 to 30. Each question carries 8 Scores. (1x8=8)								
29.	Double Column Cash book								
	Dr.	cr.							
	Date	Receipts	L.F.	Cash Rs	Date	Payments	L.F.	Cash Rs.	Bank Rs
	1.1.21	Balances b/d		90,000					
	5.1.21	Cash	'C'		5.1.21	Bank	'C'	40,000	
	10.1.21	Rinu		10,000	12.1.21	Purchase		5,000	
	20.1.21	Bank	'C'	10,000	15.1.21	Furniture			12,000
					18.1.21	Sabu			2,000
					20.1.21	Cash	'C'		10,000
					25.1.21	Salary			3,000
					31.1.21	Balances C/d		65000	73,000
				1,10,000				110000	100000
	31.1.21	Balance B/d		65000					
				73000					
30.	Trading, Profit and Loss Account of Raj Traders as on 31.12.2021.								
	Dr.	Cr.							
	Particulars	Amount	Particulars	Amount					
	Opening Stock	16000	Sales	1,12,000					
	Purchases : 67600		Less: Returns	4,600					
	Less: Returns 3200	64,400		-----					
	Carriage in wards	1,400	Closing stock	50,000					
	Wages 1,200								
	Add: O/S 300								

		1,500							
		74100							

Gross Profit C/d	1,57,400						
Salary 8800	10,800	Gross Profit B/d		1,57,400			
Add:O/s 2000		Discount		74,100			
-----	2,400	Commission		1,400			
General expenses				1,800			
Insurance 4,000							
Less:P/P 1,000							
-----	3,000						
Carriage outward	200						
Dep; Machinery	6,500						
Net profit	54,400						
	77,300			77,300			
Balance sheet as on 31.12.2021							
LIABILITIES		AMOUNTS	ASSETS	AMOUNTS			
Outstanding expenses:			Cash in hand	4,000			
Salary : 2000			S. Debtors	6,000			
Wages : 300	2,300		Closing Stock	50,000			
Bank Overdraft	10,000		Insurance	1,000			
Creditors	16,000		Furniture	55,200			
Capital 1,50,000			Investment	58,000			
Add: Net Profit 54,400	2,04,400		Machinery :65,000				
			Less: Dep 6,500	58,500			

				2,32,700			
				2,32,700			

Scheme Finalised by :

- 1.Prakash.P.N.,GHSS Nedumgolam ,Kollam(651053)
- 2.Shaji.P.,AMRITHA HSS , Vallikunnam , Alappuzha
- 3.Abdul Rasheed .P, (233220)MSMHSS Kallingalparamba.
- 4.Muhammad Hafeez.V.A (156502)LMHSS.Alappuzha
- 5.Nijaz. H(210538)MGHSS Erattupetta:
- 6.Dinesan.P.K(413015)SNHSS Poothadi:
- 7.Dr.Sekhar.S , CPMGHSS ,Peerumed.Idukki
8. Jijo John.M, GVHSS Thrikkakara
9. Noushad.M.P,GHSS Pallikara Kasargod
- 10.Shameer.P, DISGHSS, Kannur
11. Sreejitha. M., NSHSS Perdala Kasargod
- 12.Thulaseedharan.P.V, St.Mary's HSS Periyapuram
- 13.Asif .M., MSMHSS , Chathinamkulam. Kollam

- 9447226258.
- 8075249759
- 9495454318.
- 9447787897
- 9446367663.
- 9447263117.
- 9497403944.
- 9995217632.
- 9447692223.
- 9061861375.
- 7012648470.
- 9846402880.
- 9447462613