Without GST

1. Following are the balances extracted from the books of Manish on 31st March, 2019:

	₹		₹ 1
Capital	1,90,000	Cash at Bank	26,000
Drawings	7,000	Salaries	8,000
Plant and Machinery	1,20,000	Repairs	1,900
Delivery Vehicle	26,000	Stock on 1st April, 2018	16,000
Sundry Debtors	36,000	Rent	4,500
Sundry Creditors	26,000	Manufacturing Expenses	1,500
Purchases	20,000	Bills Payable	23,500
Sales	42,000	Bad Debts	5,000
Wages	8,000	Carriage	1,600

Prepare Trading and Profit and Loss Account and Balance Sheet as at 31st March, 2019 after following adjustments are made:
(i) Closing Stock was ₹ 16,000.
(ii) Depreciate Plant and Machinery @ 10% and Delivery Vehicle @ 15%.

(iii) Unpaid Rent amounted to ₹ 500.

Secretary and the secretary an	19			The second second
		classm.	ate A	
Dr Trading A/c 40	of the Ys	ended 31.3.18	CI	
Praticulars	Amount	Particulars	Amount	
To opening Stock	16000		, h. co cos	
To Peuchard	20000	By sales	92000	
To waga	8000	By sales By closing stock	16000	100
For Bord 4500		0 0		
Manufacturing exp	1500			
10 carriage	1600			
To Gross profited	- Chief Charles and Charles an			
(Toanfelledto PleAle)	10900			
	52000		58000	
				E-MILE.
Dr P/c A/c tos the	Ys endo	d 31.9.10	C.	
Particulars	Amount	Particulas	1A. a. L	11
	V		Amount	The state of the s
ToBad debte	2000	By Grass brofit	10900	The state of
To depreciation	15900	By Gross profit (Transferred from TAK)	10300	
To Rent 9500				
	5000	By Net loss (Transferred to mode, capital)	24900	
Add to Salaries	8000	transferred to and		
To Repairs	1900	.capital)		
10 valvados				
	35800		35800	
				The state of the s
			Manage and the same and the sam	- 8

				Classmat	en
	Balance She	ed as at 3	1.3.19	Page	
235	Liabilities Comment	Amount	Assets	Livery for a	mound
	capital 190,000	1	PIM	1,20,000	8 200, COM
001	LOW-NOT LOSS - 24 900 165100	ser 600,0	Delivery veh	12000	108000
	Less drawing - 7000	uit jass	121 @ dop on	6. 3900	22100
	15-\$100	158100	Sundry debt	1817	36000
ur da	Bundry redifors	26000	Cash at B	sank	26000
	Billy Payable	23500	closing	Stock and	16000
	unpaid Rent	5000	J.	grigger oh	
		CAU	il (ener 2/21	
		· · · · · · · · · · · · · · · · · · ·		San	01.0
		2081100		\$ 3	208100
			- 31		
	The commence of the commence o				

2. Prepare Trading and Profit and Loss Account and Balance Sheet from the following balances, relating to the year ended 31st March, 2019:

Capital	₹	₹
Creditors	1,00,000 Wages	50,000
Returns Outward	12,000 Bank	10,000
Sales	5,000 Repairs	500
Bills Payable	1,64,000 Stock on 1st April, 2018	20,000
Plant and Machinery	5,000 Rent	4,000
Sundry Debtors	40,000 Manufacturing Expenses	8,000
Drawings	24,000 Trade Expenses	7,000
Purchases	10,000 Bad Debts	2,000
Returns Inward	1,05,000 Carriage	1,500
	3,000 Fuel and Power	1,000

$Additional\ Information:$

- (i) Closing Stock was valued at ₹ 14,500.
- (ii) Depreciate Plant and Machinery by ₹4,000.
- (iii) Write off Bad Debts ₹ 5,000.
- (iv) $\sqrt[3]{400}$ is due for repairs.

		CIASI	smate A
2) Do Trading Acont	- 11	Date Poge	
Dr Irading Acon	or the	Ir ended 31.3.19	CA
Particulus f	trount	Particulas	Amount
			The world
To Puchasa 105000		By Sales 164,000	
1625 - Betran outward - 5000	1,00,000	Less-Adrian Inward 12 3000	161000
Jane 1 States I was a second	. **		
To weges de ago.	50,000	By clasing Stock	1000
Local	2 7 18		19500
to opening Stock	20,000	By Gross loss	5000
To Manufacturing out	8000	CTransferred to P/L)	
16 colli on	1200	2 by de historica	
fuel 4 Poneer	1000	and the same of th	
Todo obaco	WA		
A ST	\$5000B		
	187200		187500
PIL Ac to	As the Ve	Pouldo	• •
Parti culari	-Amoun	Particulars	- C
रावी धकर) जम	5000		-Amount
Row To Republis 500		By Net loss	277.000
Add-due-for sopaire + 900	900	By Net loss (Transferred to capital)	27900
To Rent	4000		
To Bad deby 2000			
Add-Bad debts 5000	7000		The second secon
	1		
To depreciation To Trade expenses	HOOD	the second secon	- Commission of the Commission
To Trade expenses	4000		
	011000	the same amount or many property of the party of the part	29900
	07900		
			ALCOHOLD IN

	Relanna	el o o f	as at 3	51.3.48	Date Page		
	Liabilities	Sheep	Amount	Assets	- heriterik	Amount	
2 1	Capito	00,000 27960	J	P/M Less dep	4000	36000	
	LONG	72100 1000D	1 1 1 1 1 2 1	Sundry debtors	- 5000	19.000	
	creditors	62100	12000	Bank Closing Stock		19,000	
0,12	Belly Payable due for repairs		400	314 2 17	100 mg 1600		
		•	79500			79500	
							9
	And the state of t			•			100

3. Following Trial Balance has been extracted from the books of Prasad on 31st March, 2019:

Particulars	Dr. (₹)	Particulars	Cr. (₹)
Machinery	4,00,000	Capital	9,00,000
Cash at Bank	1,00,000	Sales	16,00,000
Cash in Hand	50,000	Sundry Creditors	4,50,000
Wages	1,00,000	Interest Received	30,000
Purchases	8,00,000		
Stock on 1st April, 2018	6,00,000		
Sundry Debtors	4,40,000		
Bills Receivable	2,90,000		
Rent	45,000		
Commission	25,000		
General Expenses	80,000		
Salaries	50,000		
	29,80,000		29,80,000

Additional Information:

- (i) Outstanding salaries were ₹ 45,000.
- (ii) Depreciate Machinery at 10%.
- (iii) Wages outstanding were ₹ 5,000.
- (iv) Rent prepaid ₹ 10,000.
- (v) Provide for interest on capital @ 5% per annum.
- (vi) Stock on 31st March, 2019 ₹ 8,00,000.

Prepare Trading and Profit and Loss Account for the year ended 31st March, 2019 and Balance Sheet as at that date.

-7		Date	mate)
To dime No Le	x the Ys	ended 31.3.18	TY
Particulars	Amount	Particulars	Amo und
To vege 1,00,000 Add-ouslandingwages 5000 To Purchases To Obening Stock	No.	By sales By closing Stock	8,00,000
To Gross brotit efd Transferred to PKAC	895,000	- Mone 9 Ac	
Transferred to PKAC	24,00000	b Lander 49 + 21	24,00,000
7372	008	F	
			4-,-
Particulars	he Yh en	ded 31.3.19	g
rasticulais	Amount	Particulars By Carry by alit bld	Amoud 895000
To Rent 45,000 Lew-Prepaid Rent 10000 To commission 2000 To General exp 2000 To Salaries Spood Add-outerdissalaies 45000 To Depreciation To Therest on capital	35000 25000 80000 95000 40,000 45000	By Gross profit bld By Interest received	30,000
To Net profitch (Transferred to capital)	357000		925,000

Balance shee	et as at	31.2.18	Date Page	te de la constant de
Liabilities	Amount	•		Amount
Capital 9,000,000	E F	Machinery Repless-dep a 10%.	4,00,000	3,60,000
Add-Intruenc + 45000 945000		Cash at Bank	_34559 B	700,000
1550000	1270000	Sundry debtors		4,40,500
Surdry craditions outlanding salaries	45000	Bill rocewable Proposed Rent	4 19 200 13 E	2,90,000
outbroking wages	5000	Claring Stock		8,00,000
,	2050000			2050000
			and the first transfer of the first	and the second second second second