Without GST

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

	₹		₹. 1.1
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.

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Dr	Trading Ale to	os Marys	cinded 31. 3. 18		
	Trading A/c for Pasticulars To opening stock To Purchases	16000		Amount	
-	To wages To wages To fort 4500	20000 8000	By sales By closing stock	92000	
	Manufacturing exp Tō carriage Tō Gross profit c/d Tōansferredto P/LA/C)	1500 1600 10900 52000		58000	
Pr	P/L A/c tos the Particulars	, Yr endo	d 31.3.18	, Ci	
	Particulars	Amount	Particulars	Amount	A idea
T	Bad debts 5 depreciation To Rent 4500	5000 1590D	By Gross profit (Transferred grom TAK)	10900	
	de unpaid Rent 500 de To Salacies To Repairs	5000 8000 1900	By Net loss transforred to and capital	24900	
		35800		35800	

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	Less drawing - 7000	NEA TOTO	Less dep @ 15	6. 3900	22100 -
	15-5100	158100	Sundry deb	tors	36000 -
ा गर्न	Sundry creditors	26000	Cash at B	sank	26000 -
		2350	closing		16000
	unpaid Rent	5000	V	aprilates of	
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	[2081.00	L.	\$ Å	208100
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2. Prepare Trading and Profit and Loss Account and Balance Sheet from the following balances, relating to the year ended 31st March, 2019:

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

Additional Information:

(i) Closing Stock was valued at ₹ 14,500.

(ii) Depreciate Plant and Machinery by \gtrless 4,000.

(iii) Write off Bad Debts ₹ 5,000.

(iv) ₹ 400 is due for repairs.

classmate 2) Dr Trading Ac for the yr ended 31.3.19 Particulars Amount Particulars TO Purchases 105000 By Sales 164,000 1055-Retian outward - 5000 1,00,000 all-Atran Inward 11 3000 161000 To weges de cone 50,000 By clasing stock 19500 to opening stock By Gross loss (Transferred to P/L) 20,000 5000 To Manufathing oup To carriage Fuel & Power 8000 1500 1000 Tack abara A Concell 10 0 Base 187500 187500 P/L No for the ys ended 3.319 is Amount Particulars Pr Parti culars to Gross Loss 5000 Res To Repairs 500 By Net loss 27900 (Transferred to capital) Add- due to sopaia + 900 900 4000 To Rent To Bad deby 2000 Add-Bad debts 5000 7000 4000 To depreciation To Trade expenses 7000 29900 07900

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		0 0	I T AD	Date Page	
	Balance shee Liabilities	Amount	Assets	plantal	Amount
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	7210	0	Sundry debtors Less-Bad debts	24000	19.000
	Less drawing <u>-1000</u> 62101 Creditors		Bank closing stock	Kied 4400 in	10,000
-10,50 F	Billy Payable due for repairs	5000 40-0	DIA STR	d nations was	
	call Joz rapas	79500			79500
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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		1 Anna Martin
Commission	25,000		
General Expenses	80,000		
Salaries	50,000		
	29,80,000		29,80,000

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

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.

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Particulars	Amount	Particulars	Amous
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Particulars	Amount	Particulars	Amound
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To commission 35000	25000		
10 General exp 20000	80000		
To Salaria SD000			
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	94-000	1 1 2 300	Cash at Bank	Aktoria 6	100,000
Add-Nut puett	605000	d	cash instand	a an	50,000
l v	1550000	1270000	Sundry debtors		4,40,000
Sundry cree	litory	9,50,000	Bills raceivable	1. 1. 18.11.12	2,90,000
outending	Salaties	45000	Properly Rent	had the providence	10000
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