

(8) Code No. : B-303(B)

Zalāa-3. ¥Sý Sýqāā, ākySya vñāšya wxéāvlāu wxēñē ā; 1 ; Zāv 2013 Sýc ¥Sý tīāāēā Ūy. 60,000 tēšju Sýl ñ tīāāēā Sýa Sýāūāāv kāñā j ē wxēmnā cy ; wāo Sý ; āñ tēcySya ; wīāx tāu Ūy. 10,000 ; āšya āuā ñ 5% Zāmwxsýl Āē yčāuk Zāāēm Sýēmōñē wāxšy q-āñ Sý ; āyāē j ē wxāšya tīāāēā hānā rāāc ¥ wñpZāwšy wxēvās -ñāā hānā qē qōñā; wāvcsāē Sýc āhāc ¥ ñ wāxšy yāēñā Sý ; āyāē Ūy. 25 Sýc 5% wāxšy āuk Āē yč ; qāvāñm Sýēācšy āv ¥ wāxšy gāy Sýl Ēāāā Ūy. 7.05 Ñāā ñ

A company, whose accounting year is the financial year, purchased a machinery costing Rs. 60,000. on 1st April, 2013. Its working life was estimated to be four years, at the end of this period its residual value will be Rs. 10,000. Charging 5% interest per annum, prepare Machinery Account for four years using Annuity Method and also show the amount that will be charged to the Profit and Loss Account every year. According to Annuity Table to write Rs. 25@ 5% interest per annum the annual amount of depreciation is Rs. 7.05.

OR

āē luāqāēšy yñā; āšy hāñc šyč rāāuc kāñc ñē cāā hāñāšy āāāā; āāāc ¥ ñ

How the accounts of non-trading institutions are maintained? Give specimen of these accounts.

Zalāa-4. tēyē ¥y. ¥ñāšy Sýl ¥Sý Tāāā Āāē tēñē kāšōv āšy āvšju Sýēmā ñēñ āāā āwēñā yčwxē 2014-15, 2015-16 mñā 2016-17 Sý āv ¥ Āāē Tāāā hānā rāāc ¥ B

| | 2014-15 Ūy. | 2015-16 Ūy. | 2016-17 Ūy. |
|-------------------------------|----------------|----------------|----------------|
| 1 ; Zāv Sýcšyāo | 7,000 | 8,000 | 6,000 |
| 1 ; Zāv Sýcvi āšy | 200 | 300 | 500 |
| Tāāā SýcZāxm tāv | 48,000 | 91,000 | 84,000 |
| Tāāā ōāē vāēñā āuā tāv | 600 | 1,500 | 4,900 |
| luuāšy āv ¥ Tāāā SýcēšyōpZāxm | 3,000 | 4,800 | 6,000 |
| wxētēñā yčZāñ Ēāšyōp | 55,000 | 1,20,000 | 1,11,000 |

31 taj ē 2017 Sýcšyāo Sýa tāu Ūy. 9,000 nā vi āēšy Ēāā Sýa Tāx Ūy. 800 nā ñ

(3) Code No. : B-303(B)

OR

¥Sý luāqāē yčyēñōm āāāšyñ Tāx 01 ; Zāv, 2017 Sýcñēñ cāšy Zāēšy qkā Zāvā šyāc ¥ - Āyāē Ūy. 40,000, Dšyā Ūy. 90,000, āāāā (Āāāē) Sýa hānā Ūy. 22,000; Ēāšyōp Ūy. 8,000 ¥wñāāāv (vāāāē) Sýa hānā Ūy. 24,300.

The following balances were on 1st April, 2017 relating to a business, make opening journal entry - furniture Rs. 40,000; Stock Rs. 90,000; Govind's (Debtors) Account Rs. 22,000, Cash Rs. 8000 and Gopal's (Creditors) Account Rs. 24,300

Zalāa-2. āāāāvāñm tāāyčm vqñp (qēāñā yj ā) mēāē šyāc ¥ - qkā Ūy. 50,000; swāā Ūy. 60,000; ; yñā Ū. 30,000; vāāāē Ūy. 40,000; tkāāā Ūy. 10,000; wñāā Ūy. 15,000 tīāāēā Ūy. 50,000; rāšy ; āōāñšyē Ūy. 20,000, āšyēāuā Ūy. 5,000, šju Ūy. 10,000; āñšju Ūy. 30,000; ; āñēñā Ūy. 20,000.

Prepare Trial Balance from the following items - Capital Rs.50,000; Building Rs. 60,000; Loan Rs. 30,000; Creditors Rs. 40,000; Wages Rs. 10,000; Salary Rs. 15,000; Machinery Rs. 50,000; Bank Overdraft Rs. 20,000; Rent Rs. 5,000; Purchases Rs. 10,000; Sales Rs. 30,000; Drawing Rs.20,000.

OR

vās Ñāāā hānā ¥wñōñāñ āwēñā (āj 1pñ) tē; ĩē Dqñšyāc ¥ ñ

Distinguish between Profit and Loss Account and Balance Sheet.

Zalāa-3. āāñ yj u qē āññāñ āvāñ ¥ ñ

Write a note on Secret Reserve.

OR

¥Sý qōmšyāv Sýl āāāāvāñm yj āāyñēñ Ēāšyōp rāšy 1 ; Zāv, 2016 Sýc Ūy. 30,000; āñāā wxē 2016-17 tēZāvñā Tāšy Zāñm Ūy. 5,000; āñāā wxē 2016-17 Sý j Āāā Zāñm Ūy. 9,000; j Āā āñmāu wxē 2015-16 Sý āv ¥ wxē 2016-17 tēZāñm Ūy. 1,000; āñāā wxē 2016-17 Sý āv ¥ āšyēāuā sāñāā Ūy. 500; qōmšyāc Sýa šju Ūy. 10,000; ; hrāē Sýa šju Ūy. 5,000; šyāc ; āā Sýa šju Ūy. 100, āvāñō luu Ūy. 100, wñāā Ūy. 1,000 31 taj ē 2017 Sýc yāñ wxēšy āv ¥ ; āñ-luu hānā rāāc ¥ ñ

(6) Code No. : B-303(B)

- vii) Gave to Hari Rs. 23,500 in full settlement of his claim
- viii) Outstanding Rent Rs. 2,400, Outstanding commission Rs.500

OR

qākām ywþ; aum luuayþ; aq uaytl mñp cāsy; vā-; vāāvlākmāy
rmaç n cā āāapþ; mē syēāa uap; aulūsy ñe

What do you understand by capital and revenue expenditure?
Explain their characteristics spararately. Why is it essential to
distinguish between the two?

Zālā-2. ¥sy; j āiswñāā vñāqāv āç31 taj ē 2017 syāçāā āj tñ meāē āsyua ñb

| āvsyvā (>þr'þ) | | ytāsyvā (Sjāþþ) | |
|---------------------------|----------|---------------------------|----------|
| qāyēqāluā | Éāāā Ūy. | Āçimāþ | Éāāā Ū. |
| āvāno āāāē | 40,000 | āvāno vāāē | 60,000 |
| sāt ¥wþswā 80,000 | | vāāē qē r'þþ; āuāçā | 2,000 |
| i þuāþūay 4,000 | | Zāñu āvqā | 12,000 |
| | 76,000 | hñāā yç; yā | 20,000 |
| qāçā | 99,000 | āāāēþqē r'þþ; āuāçā | 1,000 |
| j āñēyā | 4,000 | þsyāo (1 j Zāv, 2016 syā) | 2,30,000 |
| qāwāā luu | 1,000 | ©uām | 20,000 |
| vās-ñāāā hānā (vās) | 20,000 | ¥sy þwāāo syāē | 10,000 |
| þsyāo (31 taj ē2017 syā) | 20,000 | i þuāþūay 1,000 | |
| Āç āvqā | 10,000 | | 9,000 |
| rōy j āāāvsyxē | 24,000 | āmwāēā syç; j āāt | 4,000 |
| ñān tþēāsyþþ | 1,000 | j āāā wñā | 1,000 |
| Āyñāj ē | 10,000 | | |
| tñāāēā 40,000 | | | |
| kāþþ þ uāy 2,000 | | | |
| | 42,000 | | |
| j tñāñu yā sy āv¥ j āuāçā | 2,000 | | |
| sñāç āç āvqā, kç; j sā | | | |
| qāçq w āāāā ñb ñe | 10,000 | | |
| | 3,59,000 | | 3,59,000 |

qāyēqāluā ¥wþ Āçimā; þ syāç þñāāw syt yç ātāāç ñb yñā āj tñ meāē
syāç n

(6) Code No. : B-303(B)

- vii) Gave to Hari Rs. 23,500 in full settlement of his claim
- viii) Outstanding Rent Rs. 2,400, Outstanding commission Rs.500

OR

qākām ywþ; aum luuayþ; aq uaytl mñp cāsy; vā-; vāāvlākmāy
rmaç n cā āāapþ; mē syēāa uap; aulūsy ñe

What do you understand by capital and revenue expenditure?
Explain their characteristics spararately. Why is it essential to
distinguish between the two?

Zālā-2. ¥sy; j āiswñāā vñāqāv āç31 taj ē 2017 syāçāā āj tñ meāē āsyua ñb

| āvsyvā (>þr'þ) | | ytāsyvā (Sjāþþ) | |
|---------------------------|----------|---------------------------|----------|
| qāyēqāluā | Éāāā Ūy. | Āçimāþ | Éāāā Ū. |
| āvāno āāāē | 40,000 | āvāno vāāē | 60,000 |
| sāt ¥wþswā 80,000 | | vāāē qē r'þþ; āuāçā | 2,000 |
| i þuāþūay 4,000 | | Zāñu āvqā | 12,000 |
| | 76,000 | hñāā yç; yā | 20,000 |
| qāçā | 99,000 | āāāēþqē r'þþ; āuāçā | 1,000 |
| j āñēyā | 4,000 | þsyāo (1 j Zāv, 2016 syā) | 2,30,000 |
| qāwāā luu | 1,000 | ©uām | 20,000 |
| vās-ñāāā hānā (vās) | 20,000 | ¥sy þwāāo syāē | 10,000 |
| þsyāo (31 taj ē2017 syā) | 20,000 | i þuāþūay 1,000 | |
| Āç āvqā | 10,000 | | 9,000 |
| rōy j āāāvsyxē | 24,000 | āmwāēā syç; j āāt | 4,000 |
| ñān tþēāsyþþ | 1,000 | j āāā wñā | 1,000 |
| Āyñāj ē | 10,000 | | |
| tñāāēā 40,000 | | | |
| kāþþ þ uāy 2,000 | | | |
| | 42,000 | | |
| j tñāñu yā sy āv¥ j āuāçā | 2,000 | | |
| sñāç āç āvqā, kç; j sā | | | |
| qāçq w āāāā ñb ñe | 10,000 | | |
| | 3,59,000 | | 3,59,000 |

qāyēqāluā ¥wþ Āçimā; þ syāç þñāāw syt yç ātāāç ñb yñā āj tñ meāē
syāç n