

6. "XYZ" Ltd. Mumbai, has a branch at Kaiyan to which goods are invoiced at cost plus 25%. Accounts are kept at head office from where all expenses (except petty expenses) are paid, such petty expenses are paid by the branches which are allowed to maintain petty cash balance of Rs. 4,000 on imprest system. Prepare Branch Account for the year ended 31st March, 2010 in the books of Head Office from the following information :-

Particulars	Rs.
Balance as on 01-04-2009 :	
Petty Cash	4,000
Stock (at invoice price)	80,000
Sundry Debtors	38,400
Sundry Creditors	17,920
Furniture	45,000
Prepaid Rent (upto 30-06-2009)	2,000
Transactions during the year ended 31-03-2010 :	
Good sent to Branch (at invoice price)	6,46,400
Cash sales at Branch	9,28,000
Credit sales at Branch	1,52,000
Allowances to Debtors	2,400
Cash from Debtors	1,28,000
Bad Debts written off	1,920
Cash purchases by the Branch	64,000
Credit purchases by the Branch	1,60,000
Payment made by Head Office :	
Rent for one year (Paid on 01-07-2009)	4,800
Salaries	19,200
Insurance for one year (Paid on 01-07-2009)	1,200
Payment made by the Branch :	
Petty Expenses	800
Balance on 31-3-2010 :	
Stock (at invoice price)	64,000
Creditors	35,000

Write off 10% Depreciation on Furniture.

आपका उत्तर कसबारा अड्डावर पावत करवा.

टीप

(क) नॉटिज अपार्टमेंट्स चेंबर (प.) मालवा मंडळीने मुंबई मालवाटिकेच्या आयुक्ताना आदेशाने हानीकारक बाबींबद्दल उद्देश

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1. Understanding the eBook Question Paper Pattern 2for Accounts Fybcom
 - The Rise of Digital Reading Question Paper Pattern 2for Accounts Fybcom
 - Advantages of eBooks Over Traditional Books
2. Identifying Question Paper Pattern 2for Accounts Fybcom
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Question Paper Pattern 2for Accounts Fybcom
 - User-Friendly Interface
4. Exploring eBook Recommendations from Question Paper Pattern 2for Accounts Fybcom
 - Personalized Recommendations
 - Question Paper Pattern 2for Accounts Fybcom User Reviews and Ratings
 - Question Paper Pattern 2for Accounts Fybcom and Bestseller Lists

5. Accessing Question Paper Pattern 2for Accounts Fybcom Free and Paid eBooks
 - Question Paper Pattern 2for Accounts Fybcom Public Domain eBooks
 - Question Paper Pattern 2for Accounts Fybcom eBook Subscription Services
 - Question Paper Pattern 2for Accounts Fybcom Budget-Friendly Options
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 - ePub, PDF, MOBI, and More
 - Question Paper Pattern 2for Accounts Fybcom Compatibility with Devices
 - Question Paper Pattern 2for Accounts Fybcom Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Question Paper Pattern 2for Accounts Fybcom
 - Highlighting and Note-Taking Question Paper Pattern 2for Accounts Fybcom
 - Interactive Elements Question Paper Pattern 2for Accounts Fybcom
8. Staying Engaged with Question Paper Pattern 2for Accounts Fybcom
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Question Paper Pattern 2for Accounts Fybcom
9. Balancing eBooks and Physical Books Question Paper Pattern 2for Accounts Fybcom
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Question Paper Pattern 2for Accounts Fybcom
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Question Paper Pattern 2for Accounts Fybcom
 - Setting Reading Goals Question Paper Pattern 2for Accounts Fybcom
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Question Paper Pattern 2for Accounts Fybcom
 - Fact-Checking eBook Content of Question Paper Pattern 2for Accounts Fybcom
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning

- Utilizing eBooks for Skill Development
- Exploring Educational eBooks

14. Embracing eBook Trends

- Integration of Multimedia Elements
- Interactive and Gamified eBooks

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