

## Section-II

**Q.4:** The following information is supplied from which you are required to prepare the Trading and Profit & Loss Account for the year ended 31<sup>st</sup> March, 2014 and Balance Sheet as at that date: (18)

Assets and Liabilities	31.03.2013 ₹	31.03.2014 ₹
Sundry Assets	2,70,000	3,00,000
Stock	2,10,000	2,85,000
Cash in hand	1,23,000	72,000
Cash at bank	33,000	1,20,000
Debtors	?	3,05,000
Creditors	1,80,000	1,47,000
Miscellaneous Expenses Outstanding	15,000	9,000

Current year's transactions are:

Particulars	₹
Discount credited to Debtors A/c.	30,000
Returns from Debtors	90,000
Bad Debts	30,000
Sales : Cash and Credit	45,00,000
Returns to Creditors	45,000
Payments to Creditors by cheque	35,43,000
Receipt from Debtors deposited into Bank	38,25,000
Cash Purchases	1,50,000
Salaries and Wages paid out of Bank	2,70,000
Miscellaneous expenses paid in cash	75,000
Drawings by cash	1,41,000
Purchase of Sundry Assets by cheque	30,000
Cash withdrawn from Bank	3,15,000
Cash Sales deposited in Bank	?
Discount allowed by Creditors	60,000

**Q.5:**

**A)** State whether the following statements are true or false with appropriate reason. (08)

- 1) Carriage Inward and Returns Inwards both show debit balance.
- 2) E- Commerce has made it possible to buy and sell goods on-line.
- 3) In computerized accounting alter option is accessible only to authorized users.
- 4) Bad debts are charged to General Profit and Loss account.
- 5) Under FIFO method, closing stock is valued at quite closer to the present value.

# Question Paper Pattern 2014 For Accounts Fybcom

**LL Leslie**



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