

- 5 You are given (a) The Balance Sheet of Rajkumar on 31st March, 2009 (b) a Cash Account for the year ended 31st March, 2010 and (c) additional information. You are required to prepare a Trading and Profit and Loss Account for the year ended 31st March, 2010 and Balance Sheet as on that date. 16

Balance Sheet as on 31-3-2009

Liabilities	Rs.	Assets	Rs.
Creditors	36,000	Cash	9,000
Bills Payable	72,000	Banks	18,000
Capital	1,00,000	Bills Receivable	36,000
		Debtors	45,000
		Stock	36,000
		Furniture	18,000
		Plant	1,26,000
	2,88,000		2,88,000

Cash Account for the year ended 31-3-2010

	Rs.		Rs.
To Balance B/d	27,000	By Drawings	21,600
To Cash Sales	63,000	By Wages	36,000
To Collection from Debtors	1,44,000	By Payment to Creditors	63,000
To Bills Receivable	1,35,000	By Bills Paid	1,08,000
		By Sundry Expenses	54,000
		By Rent, Rates and Taxes	36,000
		By Balance B/d	50,400
	3,69,000		3,69,000

Additional Informations :-

	Rs.
(a) Debtors on 31st March, 2010	72,000
(b) Creditors on 31st March, 2010	45,000
(c) Bills Receivable on 31st March, 2010	54,000
(d) Bills Payable on 31st March, 2010	90,000
(e) Stock on 31st March, 2010	54,000
(f) Discount Allowed	1,800
(g) Discount Received	3,600
(h) Bills Receivable Endorsed	27,000
(i) Bills Receivable in hand dishonored during the year	9,000
(j) Bills Receivable, as endorsed dishonoured	3,600
(k) Bills Payable dishonoured	3,600

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ACCOUNTANCY & FINANCIAL MANAGEMENT – I F. Y. B. Com.: Semester – I Academic Year: 2024-2025 Prof. (CA)

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