

① HSE (XI) March 2020  
Accountancy with CA (unofficial)

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1. c) Amortization
2. c) drawer
3. b) Wages
4. a) Debtor
5. a) procedure
6. b) GST
7. b) 3 days
8. b) Cost of training
9. b) queries
10. d) 7000
11. b) weak entity
12. a) Bad Debt A/c Dr.  
To Sundry Debtors A/c
- b) Salary A/c Dr.  
To Salary o/s A/c

- 13 → Cost of training  
→ Staff opposition  
→ Disruption  
→ System failure  
→ Inability to check unanticipated errors.  
→ Breaches of Security (Any 4 points)

14. • Cheque issued but not presented for payment.  
• Interest credited in the pass book but not entered in the Cash Book  
• Direct payment into the bank by trader's customers. (Any two points)

15. Cash Book, Purchase <sup>(2)</sup> Book, Sales Book, P/R Book, S/R Book, B/R Book, B/P Book, Journal Proper etc. (Any 4 points)

16. Entities:- Employee, ABC Company Ltd.  
Attribute:- Date of Birth, Employee Code.

- 17.
- To maintain Business records
  - Calculation of profit or loss
  - Depiction of financial statement
  - To make information available to various users (any 3 points with explanation.)

18. (a) 

Midhun A/c Dr	18000
To Sales A/c	18000

  
(Sold goods to midhun)

(b) 

Rent A/c Dr	10,000
To Cash A/c	10,000

  
(Rent paid)

(c) 

Drawings A/c Dr	4000
To Cash A/c	4000

  
(Withdrawn Cash for personal use)

19. (a) Error of Commission  
(b) Complete Omission  
(c) Error of principle.

20. Cost of goods sold = opening stock + purchases + Direct Exp - closing stock  
= 50,000 + 1,50,000 + (80,000 + 4,000) - 40,000  
= 2,44,000

(21) Input unit, output unit, storage unit, CPU, ALU, Control unit  
OR

Note:- also to be Consider, Hardware, Software, people  
Data, Connecting (any 3 with explanation)

22 DBMS - Database Management System

Components of DBMS:- Tables, Queries, Forms, Report etc.  
Note:- also to be Consider Data, Hardware, Software, Peoples (Users)

(23)

Dr		Total Debtors A/c		Cr	
Particulars	Amount	Particulars	Amount		
Balance b/d	40,000	Cash	60,000		
		Bad debts	5,000		
Credit Sales (C/B/F)	79,000	Discount Allowed	4,000		
		Bad b/d	50,000		
	<u>1,19,000</u>				<u>1,19,000</u>

(24) a) Conservatism (Prudence) Concept

b) Business / Accounting / Separate Entity Concept

c) Consistency Concept

d) Materiality Concept

25 (a) Salary A/c Dr 5000  
To Ramu A/c 5000

(b) Rajan A/c Dr 9000  
To Sales A/c 9000

(c) Purchase A/c Dr 20,000  
To Zakariya A/c 20,000

(d) Shaheer A/c Dr 4000  
To Sakheer's A/c 4000

26. Bank Reconciliation Statement as on  
30/06/17

Particulars	+	-
Balance as per Cash Book	64000	-
Cheque issued but not presented	5000	-
Bank charges debited by bank	-	500
Cheque not deposited but not collected	-	10,000
Customer directly deposited in the Bank	3000	
Bank directly collected the dividend	4000	
Balance as per Pass Book		65500
	76000	76000

27 Machinery A/c

Date	Particulars	Amount	Date	Particulars	Amount
1/07/14	To Cash	310000	31/12/14	By Depreciation (310000 × 10/100 × 6/12)	15500
			"	By Bal c/d	2,94,500
		3,10,000			3,10,000
1/1/15	To Balance b/d	2,94,500	31/12/15	By Depreciation	31000
			"	By Bal c/d	263500
		2,94,500			2,94,500
1/1/16	To Balance b/d	2,63,500	31/12/16	By Depreciation	31000
			"	By Bal c/d	2,32,500
		2,63,500			2,63,500
1/1/17	To Balance b/d	2,32,500	31/12/17	By Depreciation	31000
			"	By Balance c/d	201500
		2,32,500			2,32,500
1/1/18	To Bal b/d	201500			2,32,500

In the books of Deepak

date	particulars	IF	Amount (Dr.)	Amount (Cr.)
13/01/16	Ramesh A/c Dr. To Sales A/c (Sold goods on credit to Ramesh)		20,000	20,000
<del>13</del> 20/01/16	B/R A/c Dr. To Ramesh A/c (Received Ramesh acceptance @ 2 months)		20,000	20,000
20/01/16	Bank A/c Dr. Discount A/c Dr. To B/R A/c (Bill discounted with the bank)		19,500 500	20,000
16/03/16	Ramesh A/c Dr. To Bank A/c (Discounted bill dishonoured by Ramesh)		20,000	20,000

(6)

29 Dr. Trading & Profit & Loss A/c for the year ending 31/03/18 Cr.

Particulars	Amount	Particulars	Amount
To opening stock	12800	By Sales	2,23,500
To Wages	<del>35000</del>	(-) S/R	8400
To purchases	1,45,800	By closing stock	14200
(-) P/R	4100		
To Wages	35000		
To G/P c/d	39800		
	<u>2,29,300</u>		<u>2,29,300</u>
To Salary	10000	By G/P c/d	39800
(+) o/s	1000	By Disc Amt	800
To Bad debt	1000		
(+) provision	1000		
To Insurance	8300		
(-) prepaid	2500		
To Depreciation on land and Building	2250		
(45000 x 5%)			
To Net profit c/d	19550		
	<u>40600</u>		<u>40600</u>

Balance Sheet as on 31/03/18

Liabilities	Amount	Assets	Amount
Capital	50000	Cash	18000
Add: N/P	19550	Debtors	
(-) drawings	3000	(-) provision	20000
Capitalors loan	18400	(-) provision	1000
B/P	18000	Insurance prepaid	2500
Salary o/s	6500	Land and Building	45000
	10000	(-) Depreciation	2250
	<u>110450</u>	closing stock	14200
		P/R	14000
			<u>110450</u>

