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23.	a.	4.1.2022	Bank A/c	Dr.		9800		2																																																																																					
	b.		Discount A/c	Dr.		200	10,000																																																																																						
			Bills receivable A/c (Bill discounted)																																																																																										
			Rent Prepaid A/c Dr., 1,000.					2																																																																																					
			To Rent A/c.			1,000			4																																																																																				
			Commission A/c. Dr. 500.					2																																																																																					
			To Commission Received in advance 500.																																																																																										
24.		V. Answer any 3 questions from 24 to 28. Each carries 5 score.																																																																																											
25.		Any 5 advantages of CAS																																																																																											
		Trial Balance																																																																																											
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	b.	Cash in hand, Cash at bank, Debtors, Closing stock, Furniture, Building.	3	5																																																																																																														
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Net Profit	500	
	<u>11,000</u>	<u>11,000</u>

Balance sheet of M/s. Arjun Associates , 31.3.2021

Liabilities	Amount	Assets	Amount
Creditors	4,000	Cash in hand	5,000
B/P	5,000	Debtors	5,000
Capital : 40,000		B/R	2,000
Add: N/P : 5,00		Closing Stock	12,000
-----	40,500	Insurance	1,000
		Investment	12,000
		Furniture :15,000	
O/s Wages	1,000	Less: Dep : 1,500	13,500
	<u>50,500</u>	-----	<u>50,500</u>

- 1.Prakash.P.N.,GHSS Nedumgolam (651053): 9447226258.
- 2.Gladison.L, (155671) Krist Raj HSS Kollam: 9446108575.
- 3.Muhammad Hafeez.V.A (156502)LMHSS.Alappuzha:9447787897
- 4.Nijaz. H(210538)MGHSS Erattupetta: 9446367663.
- 5.Abdul Rahim. O.M(753075)GHSS Karakurissi: 9947049898.
- 6.Muhammad Musathafa.M(210119)CHSS Chalavara:9495133874
- 7.Dr.Shahar.K(234538)Farook College HSS: 9946338381
- 8.Abdul Rasheed .P, (233220)MSMHSS Kallingalparamba. 9495454318.
- 9.Siju.K(233760)NNMHSS Chelambra 9446669543.
- 10.Abdul Manaf.(233415)MIHSS Ponnani. 9961883353.
- 11.Dinesan.P.K(413015)SNHSS Poothadi: 9447263117
- 12.Abdul Kadhar .P(414715)MASMVHSS Venmenad: 9946355648
- 13.Renuka.K.P(434123)VSSMGVHSS Ollur: 9495196769.

Handwritten signatures and initials in blue ink, including names like 'Prakash', 'Gladison', 'Muhammad Hafeez', 'Nijaz', 'Abdul Rahim', 'Muhammad Musathafa', 'Dr. Shahar', 'Abdul Rasheed', 'Siju', 'Abdul Manaf', 'Dinesan', 'Abdul Kadhar', and 'Renuka'.