

15) Dr.		Machinery Account				Cr.	
Date	Particulars	J/ F	Amount	Date	Particulars	J/ F	Amount
1.10.2012	Bank(1,80,000+ 20,000)		2,00,000	31.3.2013	Depreciation (2,00,000x10/100x 6/12)		10,000
			2,00,000	"	Balance c/d		<u>1,90,000</u> 2,00,000
1.4.2013	Balance b/d		1,90,000	31.3.2014	Depreciation (2,00,000x10/100)		20,000
			1,90,000	"	Balance c/d		<u>1,70,000</u> 1,90,000
1.4.2014	Balance b/d		1,70,000	31.3.2015	Depreciation (2,00,000x10/100)		20,000
			1,70,000	"	Balance c/d		<u>1,50,000</u> 1,70,000
1.4.2015	Balance b/d		1,50,000				

(Score-3)

16) In the book of Arya

1. 1.1.2015	Adwaith a/c	Dr.	10,000	
	Sales a/c			10,000
	(Sold goods to Adwaith)			
1.1.2015	Bills Receivables a/c	Dr.	10,000	
	Adwaith a/c			10,000
	(B/R received)			
7.2.2015	Bank a/c	Dr.	9,800	
	Discount a/c	Dr.	200	
	Bills Receivables a/c			10,000
	(B/R discounted)			
4.4.2015	Adwaith a/c	Dr.	10,000	
	Bank a/c			10,000
	(B/R dishonoured)			(Score-4)

17) Gross profit = Net Sales- Cost of Goods Sold

Therefore, Net Sales = Gross Profit + Cost of Goods Sold.

Here, Gross Profit = 10,000.

Cost of Goods Sold = Opening stock + Net purchase + Direct expenses – Closing Stock.

Net Purchase = Purchase – Returns

$$= 12,500 - 100 = \text{Rs. } \underline{12,400.}$$

Cost of Goods Sold = 2,500+12,400+1,000 – 5,000

$$= \text{Rs. } \underline{10,900}$$

Therefore, Net Sales = 10,000 + 10,900

$$= \text{Rs. } \underline{\underline{20,900.}}$$

18) a) high speed, accuracy is high, versatility, reliability, large memory, scalability, efficiency....(any two points with brief explanation-Score-2)

b) Relevant, timeliness, accuracy, completeness, summarisation..(any one point-Score-1)

c) Application Software. (Score-1)

19) Entity- Employee(Score-1)

Attribute - Job ID, Name, Sex, Date of Birth. (Score-1)

20) Capital at the beginning = Adjusted capital – Profit

Profit = Rs.60,000

Adjusted capital = Capital at the end + Drawings during the year – additional capital

$$= 2,00,000 + 30,000 - 50,000$$

$$= \underline{1,80,000}$$

Capital at the beginning = 1,80,000 – 60,000

$$= \text{Rs. } \underline{\underline{1,20,000}}$$

(Score-3)

(It also find out through the preparation of Statement of Profit and Loss Account.

21) Prepare Trading and Profit and Loss Account and Balance Sheet.

Gross Profit – Rs.44,500

Net Profit – Rs.39,010

Balance Sheet total = Rs. 1,32,310 (Score-8)
