



# K V MATRIC. HR. SEC. SCHOOL

CREATIVITY \* PROSPERITY\* ACHIEVEMENT

546, SATHY MAIN RAOD, KURUMBAPALAYAM, COIMBATORE - 641 107.

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## 11 STD - ACCOUNTANCY - QUARTERLY EXAMINATION - 2023 ERODE DISTRICT - 2023

### PART - A.

#### I.CORRECT ANSWERS:

- 1) c)Balance Sheet
- 2) b) Going Concern Concept
- 3) d) Institute of Chartered Accounts of India
- 4) b) Employee
- 5) b) ₹60,000
- 6) d) Representative personal account
- 7) b)Bank a/c
- 8) c)Assets
- 9) c)Salary a/c
- 10)b) Journal Page Number
- 11) a) Credit Balance
- 12)a)Statement
- 13)c) Suspense account
- 14)a) a) and b)
- 15)a) Sales account
- 16)d) Journal proper



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- 17) c) Invoice  
18) a) Contra Entry  
19) d) Petty Cash book  
20) b) Business

## PART - B

21) There are three bases of accounting in common usage, namely:

ANY -2 [2 X 1 = 2]

- (i) Cash basis  
(ii) Accrual or mercantile basis  
(iii) Mixed or hybrid basis

22) **Book-keeping.**

ANY ONE - [2]

“Book-keeping is an art of recording business dealings in a set of books”.

- J.R.Batliboi.

“Book-keeping is the science and art of recording correctly in the books of account all those business transactions of money or money's worth”

- R.N.Carter

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23) ACCOUNTING EQUATION:

[2 X 1 = 2]

ASSETS	=	LIABILITIES	+	CAPITAL
A) ₹30,000	=	₹20,000	+	₹10,000
B) ₹25,000	=	₹15,000	+	₹ 10,000



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24) PERSONAL, REAL & NOMINAL A/c.

[4 x ½ = 2]

S.No	PARTICULARS	NAME OF THE ACCOUNT
i)	Cash	REAL A/c.
ii)	Discount Received	NOMINAL A/c.
iii)	Bank	PERSONAL A/c.
iv)	Purchase	NOMINAL A/c.

25) Posting :

[2 X 1 = 2]

❖ The process of transferring the debit and credit items from the journal to the ledger accounts is called posting.

26) CASH ACCOUNT : \_\_\_\_\_

[2]

[Dr]				CASH A/c.				[Cr]			
DATE	PARTICULARS	J.F	₹	DATE	PARTICULARS	J.F	₹				
2016				2016							
June 1	To Capital a/c		1,10,000	June 28	By Drawings a/c		20,000				
10	To Additional Capital a/c		50,000	June 30	By Balance c/d		1,40,000				
			1,60,000				1,60,000				
July 1	To Balance b/d		1,40,000								



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 27) METHODS OF PREPARATION OF TRIAL BALANCE:

[2]

(i) Balance method

(ii) Total method

(iii) Total and Balance method

28) MENTION FOUR TYPES OF SUBSIDIARY BOOKS.

[4 x ½ = 2]

- ❖ Purchases book
- ❖ Purchases returns book
- ❖ Sales book
- ❖ Sales returns book
- ❖ Bills receivable book
- ❖ Bills payable book
- ❖ Journal proper

29) BANK RECONCILIATION STATEMENT OF JAYAKUMAR AS ON 31ST DECEMBER, 2016

[2]

PARTICULARS	AMOUNT (₹)	AMOUNT(₹)
Balance as per cash book		6,000
Add: Direct deposited by customer		500
		6,500
Less: Cheque deposited but not cleared		1,000
<b>BALANCE AS PER BANK STATEMENT</b>		<b>5,500</b>



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30)

IN THE SINGLE COLUMN CASH BOOK

[2]

DATE	RECEIPTS	R.N	LF	AMOUNT (₹)	DATE	PAYMENTS	V.N	LF	AMOUNT (₹)
2021					2021				
Jan 1	To Balance b/d			10,000	Jan 27	By Salaries a/c			1,000
5	To Anbu A/c			3,000					
9	To Sales a/c			2,000	Jan 31	By Balance c/d			14,000
				15,000					15,000
Feb 1	To Balance b/d			14,000					

PART - III

31) Role of an accountant in the modern business world.

(ANY -3 [ 3 X 1 = 3])

### Record keeper

- ❖ The accountant maintains a systematic record of financial transactions.
- ❖ He also prepares the financial statements and other financial reports.

### Provider of information to the management

- ❖ The accountant assists the management by providing financial information required for decision making and for exercising control.

### Protector of business assets

- ❖ The accountant maintains records of assets owned by the business which enables the management to protect and exercise control over these assets.



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❖ He advises the management about insurance of various assets and the maintenance of the same.

## Financial advisor:

❖ The accountant analyses financial information and advises the business managers regarding investment opportunities, strategies for cost savings, capital budgeting, provision for future growth and development, expansion of enterprise, etc.

## Tax manager:

- ❖ The accountant ensures that tax returns are prepared and filed correctly on time and payment of tax is made on time.
- ❖ The accountant can advise the managers regarding tax management, reducing tax burden, availing tax exemptions, etc.

## Public relation officer :

❖ The accountant provides accounting information to various interested users for analysis as per their requirements.

## 32) MATCHING CONCEPT:

ANY 3 [3X1=3]

- ❖ According to this concept, revenues during an accounting period are matched with expenses incurred during that period to earn the revenue during that period.
- ❖ This concept is based on accrual concept and periodicity concept.
- ❖ All expenses paid during the period are not considered, but only the expenses related to the accounting period are considered.
- ❖ It matches the revenues earned during an accounting period with the expenses incurred during that period to earn the revenues before sharing any profit or loss.



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## 33) GOLDEN RULES OF ACCOUNTING

[3X1=3]

Personal account	Debit the receiver	Credit the giver
Real account	Debit what comes in	Credit what goes out
Nominal account	Debit all expenses and losses	Credit all incomes and gains

## 34)

### FURNITURE ACCOUNT

[Dr]

FURNITURE A/c.

[Cr]

DATE	PARTICULARS	J.F	₹	DATE	PARTICULARS	J.F	₹
2023				2023			
Jan 1	To Balance b/d		2,000	Jan 30	By Cash		400
1	To Cash a/c		4,000	Jan 31	By Balance c/d		5,600
			6,000				6,000
Feb 1	To Balance b/d		5,600				



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## 35) TRAIL BALANCE

[3X1=3]

S.No	NAME OF THE ACCOUNT	LF	DEBIT - ₹	CREDIT - ₹
1	Purchase a/c		1,00,000	
2	Sales a/c			1,50,000
3	Debtors a/c		1,10,000	
4	Creditors a/c			50,000
5	Cash a/c		90,000	
6	Capital a/c			1,00,000
			3,00,000	3,00,000

## 36) SALES BOOK

SALES BOOK

DATE	PARTICULARS	INVOICE No.	L.F	AMOUNT ₹	
				DETAILS	TOTAL
2023					
Jan 1	Ganesh & Co.,				30,000
15	Ram & Co.,				12,000
30	Devi				3,000
	Sales A/c ( Cr)				45,000





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37) FORMAT OF DOUBLE COLUMN CASH BOOK:

[3X1=3]

Dr.

CASH BOOK WITH CASH AND DISCOUNT COLUMNS

Cr.

DATE	RECEIPTS	R.N	L.F	AMOUNT ₹		DATE	PAYMENTS	R.N	L.F.	AMOUNT ₹	
				DISCOUNT	CASH					DISCOUNT	CASH



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## 38) PETTY CASH BOOK

### ANALYTICAL PETTY CASH BOOK - ANALYSIS OF PAYMENTS:

RECEIPTS (₹)	C.B.F.N	DATE	PARTICULARS	V.N	TOTAL PAYMENTS (₹)	PRINTING & STATIONAR Y (₹)	POSTAGE & TELEGRAM (₹)	CARRIAGE (₹)	SUNDRIES (₹)	LF	PERSONAL ACCOUNTS (₹)
1,500		2018 APR 1	To Cash a/c								
		12	By Purchased white paper		200	200					
		14	By Postal Charges		100		100				
		18	By Purchased stationary		400	400					
		25	By Paid for carriage		300			300			
					1,000	600	100	300			
		31	By Balance c/d		500						
1,500					1,500						
500		May 1	To Balance b/d								

## 39) EXPENSES DIRECTLY PAID BY BANK ON STANDING INSTRUCTIONS :

- (i) Rent paid by bank as per standing instruction.
- (ii) Insurance premium directly paid by the bank as per standing order.



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## 40) JOURNAL ENTRY :

DATE	PARTICULARS	L.F	DEBIT - ₹	CREDIT - ₹
	Cash a/c -Dr		3,00,000	
	To Sales a/c			3,00,000
	( Being Sold goods for Cash)			

PART - D

## 41)a) ACCOUNTING EQUATIONS:

S.No	PARTICULARS	ASSETS		=	CAPITAL
		STOCK	CASH	=	CAPITAL
(a)	Murugan commenced business with cash ₹80,000		+80,000		+80,000
	EQUATIONS		80,000	=	80,000
(b)	Purchased goods for cash ₹30,000	+30,000	-30,000		
	EQUATIONS	+30,000	+50,000	=	80,000
(c)	Paid salaries by cash ₹5,000		-5,000		-5,000
	EQUATIONS	+30,000	45,000	=	75,000
(d)	Bought goods from Kumar for ₹5,000 and deposited the money in CDM.	+5,000	-5,000		
	EQUATIONS	+35,000	+40,000	=	75,000
(e)	Introduced additional capital of ₹ 10,000		+10,000	=	+10,000
	EQUATIONS	35,000	+50,000	=	85,000
			85,000	=	85,000



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## 41-B) DISTINCTION BETWEEN JOURNAL AND LEDGER

BASIS	JOURNAL	LEDGER
Recording	As and when transactions take place entries are made in journal	In ledger, entries may be posted either on the same day or at the end of a specified period such as weekly or fortnightly especially when subsidiary books are maintained
Stage of recording	Recording in the journal is the first stage	Recording in the ledger is the second stage, which is done on the basis of entries made in the journal.
Order of recording	Entries are made in the chronological order, i.e., date wise in the order of occurrence.	Entries are made account wise.
Process	The process of recording in journal is called journalising	The process of recording in the ledger is called posting.
Basis of entries	Entries in the journal are made on the basis of source documents.	Posting is done in ledger on the basis of journal entries
Net position	Net position of an account cannot be ascertained from journal.	Net position of an account can be ascertained from ledger account.
Facilitating preparation of trial balance	Amount from the journal does not serve as the basis for preparing trial balance.	Ledger balances serve as the basis for preparing trial balance



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## 42) a) JOURNAL ENTRIES OF MR.MUHIL.

DATE	PARTICULARS	L.F	DEBIT - (₹)	CREDIT - (₹)
2018				
MARCH				
1	Cash a/c - Dr		60,000	
	To Muhil's Capital a/c			60,000
	(Being Started business with cash)			
3	Furniture a/c -Dr		10,000	
	To Cash a/c			10,000
	(Being purchased furniture )			
6	Purchase a/c -Dr		25,000	
	To Cash a/c			25,000
	(Being Goods purchased for Cash)			
18	Rent a/c -Dr		500	
	To Cash a/c			500
	(Being Rent paid)			
29	Drawings a/c -Dr		4,000	
	To Cash a/c			4,000
	(Being Cash withdrawal for personal use)			



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42b)

[Dr]

## ANAND'S ACCOUNT

[Cr]

DATE	PARTICULARS	J.F	₹	DATE	PARTICULARS	J.F	₹
2017				2017			
July 15	To Cash a/c		2,000	July 1	By Balance b/d		4,000
	To Cash a/c		3,960		By Purchase a/c		8,000
	To Discount a/c		40				
	To Balance c/d		6,000				
			12,000				12,000
				Aug 1	By Balance b/d		6,000



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## 43) a) TRAIL BALANCE

S.No	NAME OF THE ACCOUNT	LF	DEBIT - ₹	CREDIT - ₹
1	Bank Loan a/c			2,00,000
2	Bills Payable a/c			1,00,000
3	Stock a/c		70,000	
4	Capital a/c			2,50,000
5	Purchase a/c		1,80,000	
6	Sales a/c			3,00,000
7	Debtors a/c		4,00,000	
8	Cash a/c		2,00,000	
			8,50,000	8,50,000



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## 43-b) THREE COLUMN CASH BOOK

Dr. CASH BOOK WITH CASH, BANK AND DISCOUNT COLUMNS Cr.

DATE	RECEIPTS	R. N	L F	AMOUNT ₹			DATE	PAYMENTS	R N	L F	AMOUNT ₹		
				DIS	CASH	BANK					DIS	CASH	BANK
2019 Jan 1	To Balance b/d				40,000	35,000	2019 Jan 4	By Bank		c		10,000	
3	To Sales a/c				15,000		6	By Purchase a/c				14,000	
4	To Cash a/c		c			10,000	18	By Kamalam a/c			300	19,700	
9	To Dividend a/c					2,000	20	By Drawings				12,000	
12	To Pradeep a/c			200	11,800								
							31	By Balance c/d				11,800	47,000
				200	66,800	47,000					300	55,700	47,000
Feb 1	To Balance b/d				11,800	47,000							





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## 44) a) SUBSIDIARY BOOKS :

S.No	TRANSACTION	SUBSIDIARY BOOKS
i)	Sale of goods for Cash	- Cash book
ii)	Sale of goods for Credit	- Sales book
iii)	Purchase of goods on credit	- Purchase book
iv)	Goods returned to suppliers for which cash is not received	- Purchase return book
v)	Asset purchased as credit	- Journal proper book

## 44b) BANK RECONCILIATION STATEMENT AS ON 31<sup>st</sup> MARCH, 2018

PARTICULARS	AMOUNT (₹)	AMOUNT(₹)
Bank Balance as per Bank Statement		15,000
<u>Add:</u>		
Bank charges not recorded in the cash book	250	
Interest charged by bank	500	
Bank paid insurance premium	300	
Cheques deposited but not yet credited	900	1,950
		16,950
<u>Less:</u>		
Cheques issued but not yet presented for payment	2,500	2,500
<b>BALANCE AS PER CASH BOOK</b>		<b>14,450</b>



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## 45) a) DIFFERENCES BETWEEN CASH DISCOUNT AND TRADE DISCOUNT :

BASIS	CASH DISCOUNT	TRADE DISCOUNT
PURPOSE	CASH DISCOUNT IS ALLOWED TO ENCOURAGE THE BUYERS OF GOODS TO MAKE PAYMENT AT AN EARLY DATE	TRADE DISCOUNT IS ALLOWED TO ENCOURAGE BUYERS TO BUY GOODS IN LARGE QUANTITIES
TIME OF ALLOWANCE	CASH DISCOUNT IS ALLOWED BY THE SELLER OR CREDITOR TO THE BUYER OR DEBTOR AT THE TIME OF MAKING PAYMENT.	CASH DISCOUNT IS ALLOWED BY THE SELLER OR CREDITOR TO THE BUYER OR DEBTOR AT THE TIME OF MAKING PAYMENT.
AMOUNT OF DISCOUNT	CASH DISCOUNT IS RELATED TO TIME. THE EARLIER THE PAYMENT, THE MORE WILL BE THE CASH DISCOUNT	TRADE DISCOUNT IS GENERALLY RELATED TO THE QUANTITY OF PURCHASE OR SALE. THE MORE THE PURCHASES, THE MORE WILL BE THE RATE AND AMOUNT OF DISCOUNT.
RECORDING IN BOOKS OF ACCOUNTS	CASH DISCOUNT IS RECORDED IN THE BOOKS OF ACCOUNT. CASH DISCOUNT ALLOWED IS SHOWN ON THE DEBIT SIDE OF CASH BOOK. CASH DISCOUNT RECEIVED IS SHOWN ON THE CREDIT SIDE OF THE CASH BOOK.	TRADE DISCOUNT IS NOT RECORDED IN THE BOOKS OF ACCOUNT. NO JOURNAL ENTRY IS MADE FOR THE SAME. DETAILS ARE JUST SHOWN IN THE PURCHASES OR SALES BOOK.
DEDUCTION FROM INVOICE VALUE	CASH DISCOUNT IS NOT DEDUCTED FROM THE INVOICE VALUE OF GOODS	TRADE DISCOUNT IS DEDUCTED FROM THE LIST PRICE OF THE GOODS



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## 45b) JOURNAL ENTRIES OF MR.MUHIL.

DATE	PARTICULARS	L.F	DEBIT - (₹)	CREDIT - (₹)
2016				
Jan 1	Cash a/c - Dr		10,000	
	To Capital a/c			10,000
	(Being Started business with cash)			
	3 Bank a/c -Dr		5,000	
	To Cash a/c			5,000
	(Being Cash paid into Bank)			
	6 Purchase a/c -Dr		1,000	
	To Cash a/c			1,000
	(Being Goods purchased for Cash)			

[Dr]

CASH ACCOUNT

[Cr]

DATE	PARTICULARS	J.F	₹	DATE	PARTICULARS	J.F	₹
2016				2016			
Jan 1	To Capital a/c		10,000	Jan 1	By Bank a/c		5,000
				6	By Purchase a/c		1,000
				31	By Balance c/d		4,000
			12,000				12,000
Feb1	To Balance b/d		4,000				



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[Dr]

CAPITAL A/c

[Cr]

DATE	PARTICULARS	J.F	₹	DATE	PARTICULARS	J.F	₹
2016				2016			
Jan31	To Balance c/d		10,000	Jan31	By Cash a/c		10,000
			10,000				10,000
				Feb 1	By Balance b/d		10,000

[Dr]

PURCHASE A/c

[Cr]

DATE	PARTICULARS	J.F	₹	DATE	PARTICULARS	J.F	₹
2016				2016			
Jan 6	To Cash a/c		1,000	Jan31	By Balance c/d		1,000
			1,000				1,000
Feb 1	To Balance b/d		1,000				



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46) a)

## SALES BOOK

DATE	PARTICULARS	INVOICE No.	L.F	AMOUNT ₹	
				DETAILS	TOTAL
2017					
Aug	1 Senthil	68			20,500
	4 Madhavan	74			12,800
	7 Kathiravan	78			7,500
	Sales A/c ( Cr)				40,800

## SALES RETURN BOOK

DATE	PARTICULARS	Credit Note No.	L. F	AMOUNT ₹		REMARKS
				DETAILS	TOTAL	
2017						
Aug	15 Senthil	7			1,500	Cash is not paid
	25 Madhavan	11			1,800	Cash is not paid
	Sales returns A/c		-Dr		3,300	



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## 46b) DOUBLE COLUMN CASH BOOK

Dr.

### CASH BOOK WITH CASH AND DISCOUNT COLUMNS

Cr.

DATE	RECEIPTS	R. N	L F	AMOUNT ₹		DATE	PAYMENTS	R N	L F	AMOUNT ₹	
				DIS	CASH					DIS	CASH
2017 Dec 1	To Balance b/d				19,500	2019 Dec 15	By Electricity charges a/c				12,500
4	To Sales a/c				32,000	17	By Computer a/c				16,800
9	To Gopu a/c			200	11,800	25	By Gandhi a/c			300	19,700
						31	By Balance c/d				34,000
				200	63,300					300	63,300
2018											
Jan 1	To Balance b/d				34,000						

47) a)

Dr.

### CASH BOOK WITH CASH COLUMNS OF MR.KANNAN

Cr.

DATE	RECEIPTS	R.N	L.F	CASH ₹	DATE	PAYMENTS	V.N	L.F	CASH ₹
2017					2017				



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May 1	To Balance b/d		40,000	May 7	By wages		2,000
5	To Swathi a/c		4,000	10	By Purchased		6,000
15	To Sales a/c		9,000	18	By Computer		15,000
30	To Interest received a/c		500	22	By Sabapathi a/c		5,000
				28	By Salary		2,500
				31	By Balance c/d		23,000
			53,500				53,500
June 1	To Balance b/d		23,000				

## 47b) ANALYTICAL PETTY CASH BOOK - ANALYSIS OF PAYMENTS:

RECEIPTS (₹)	C.B.F.N	DATE	PARTICULARS	V.N	TOTAL PAYMENTS (₹)	PRINTING & STATIONARY (₹)	CONVEYANCE (₹)	WAGES (₹)	POSTAGE & TELEGRAM (₹)	SUNDRIES (₹)	L.F.	PERSONAL ACCOUNTS (₹)
2,000		2017 JULY 1	To Cash a/c									
		7	By Writing pads & Register		100	100						
		8	By White papers		50	50						
		10	By Auto charges		200		200					
		15	By Wages		300			300				
		18	By Postal Charges		100				100			
		21	By Stationary		450	450						
		23	By Tea Expense		60					60		
		25	By Speed post		150				150			



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		27	By Refreshment Expenses		250					250		
					1,660	600	200	300	250	310		
		31	By Balance c/d		340							
2,000					2,000							
340		August 1	To Balance b/d									
1,660			To Cash a/c									

CHARACTER IS REPEATED HABITS, AND REPEATED HABITS ALONE CAN REFORM CHARACTER

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