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## HIGHER SECONDARY FIRST YEAR

### Last minute study questions

# ACCOUNTANCY

### 1.10 Bases of Accounting

There are three bases of accounting in common usage, namely

- Cash basis
- Accrual or mercantile basis
- Mixed or hybrid basis.

### 2.1.3 Features of book-keeping

Following are the features of book-keeping:

- It is the process of recording transactions in the books of accounts.
- Monetary transactions only are recorded in the accounts.
- Book-keeping is the primary stage in the accounting process.
- Book-keeping includes journalising and ledger posting.

### 2.2 Book-keeping Vs. Accounting

Following are the differences between book-keeping and accounting:

S. No	Basis of distinction	Book-keeping	Accounting
1	Scope	It is concerned with recording and classifying the business transactions.	It is concerned with recording, classifying, summarising, analysing and interpreting the financial data.
2	Stage	Book-keeping is the primary stage in accounting. It is the base for accounting.	Apart from the primary stage, it includes secondary stage of analysis and interpretation.
3	Nature of job	It is routine and clerical in nature.	It is analytical in nature.
4	Knowledge required	It requires basic knowledge of the principles of journalising and posting.	It requires thorough knowledge of accounting principles, procedures and practices.
5	Skill required	Analytical skill is not required for book-keeping.	It requires analytical skill.

### 3.3.2 Principles of double entry system

Following are the principles of double entry system:

- In every business transaction, there are two aspects.
- The two aspects involved are the benefit or value receiving aspect and benefit or value giving aspect.
- These two aspects involve minimum two accounts; at least one debit and at least one credit.
- For every debit, there is a corresponding and equivalent credit. If one account is debited the other account must be credited.



**NEFT:** National Electronic Funds Transfer (NEFT) is a nation-wide payment system facilitating one-to-one funds transfer. Under this scheme, any person can electronically transfer funds from any bank branch to any person having an account with any other bank branch in the country.

**RTGS:** The acronym 'RTGS' stands for Real Time Gross Settlement, which can be defined as the continuous (real-time) settlement of funds transfers individually on an order by order basis.

### Illustration 3

Selvi is a dealer in furniture. Show the accounting equation for the following transactions.

- |  |            |
|--|------------|
| (i) Started business with cash               | ₹ 1,00,000 |
| (ii) Deposited cash into bank                | ₹ 60,000   |
| (iii) Borrowed loan from bank                | ₹ 25,000   |
| (iv) Bought goods and paid by cheque         | ₹ 10,000   |
| (v) Cash withdrawn for personal use          | ₹ 5,000    |
| (vi) Cash withdrawn from bank for office use | ₹ 3,000    |

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### Solution

In the books of Selvi  
Accounting Equation

Transaction	Assets			Capital ₹	Bank loan ₹
	Cash ₹	Stock ₹	Bank ₹		
(i) Started business with cash	+1,00,000			= +1,00,000	
Equation	+1,00,000				+1,00,000
(ii) Deposited cash with bank	-60,000		+60,000		
Equation	+40,000		+60,000	= +1,00,000	
(iii) Borrowed loan from bank			+25,000		+25,000
Equation	+40,000		+85,000	= +1,00,000	+25,000
(iv) Bought goods and paid by cheque		+10,000	-10,000		
Equation	+40,000	+10,000	+75,000	= +1,00,000	+25,000
(v) Cash withdrawn for personal use	-5,000			-5,000	
Equation	+35,000	+10,000	+75,000	= +95,000	+25,000
(vi) Cash withdrawn from bank for office use	+3,000		-3,000		
Equation	+38,000	+10,000	+72,000	= +95,000	+25,000

### 3.8.4 Different types of journal entries

The journal entries may be of the following types:

- |                          |                      |
|--------------------------|----------------------|
| (i) Single entry         | (ii) Compound entry  |
| (iii) Opening entry      | (iv) Closing entry   |
| (v) Rectifying entry     | (vi) Adjusting entry |
| (vii) Transferring entry |                      |

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### Illustration 9

Valluvar is a sole trader dealing in textiles. From the following transactions, pass journal entries for the month of March, 2018.

March	₹
1 Commenced business with cash	90,000
with goods	60,000
2 Purchased 20 readymade shirts from X and Co. on credit	10,000
3 Cash deposited into bank through Cash Deposit Machine	30,000
4 Purchased 10 readymade sarees from Y and Co. by cash	6,000
5 Paid X and Co. through NEFT	
6 Sold 5 sarees to A and Co. on credit	4,000
7 A and Co. deposited the amount due in Cash Deposit Machine	
8 Purchased 20 sarees from Z & Co. and paid through debit card	12,000
9 Stationery purchased for and paid through net banking	6,000
10 Bank charges levied	200

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#### Illustration 12

Deepak is a dealer in stationery items. From the following transactions, pass journal entries for the month of January and February, 2018.

Jan.	₹
1 Commenced business with cash	2,00,000
2 Opened a bank account by depositing cash	1,00,000
3 'A 4 papers' sold on credit to Padmini and Co.	60,000
4 Bills received from Padmini and Co. for the amount due	
5 Bills received from Padmini and Co. discounted with the bank	58,000
Feb.	
15 Bills of Padmini and Co. dishonoured	

5. Create an accounting equation on the basis of the following transactions:

- Rakesh started business with a capital of ₹ 1,50,000
- Deposited money with the bank ₹ 80,000
- Purchased goods from Mahesh and paid through debit card ₹ 25,000
- Sold goods (costing ₹ 10,000) to Mohan for ₹ 14,000 who pays through debit card
- Commission received by cheque and deposited the same in the bank ₹ 2,000
- Paid office rent through ECS ₹ 6,000
- Sold goods to Raman for ₹ 15,000 of which ₹ 5,000 was received at once

7. Enter the following transactions in the journal of Manohar who is dealing in textiles: 2018

March	₹
1 Manohar started business with cash	60,000
2 Purchased furniture for cash	10,000
3 Bought goods for cash	25,000
6 Bought goods from Kamalesh on credit	15,000
8 Sold goods for cash	28,000
10 Sold goods to Hari on credit	10,000
14 Paid Kamalesh	12,000
18 Paid rent	500
25 Received from Hari	8,000
28 Withdrew cash for personal use	4,000

12. Mary is a rice dealer having business for more than 5 years. Pass journal entries in her books for the period of March, 2018.

March	₹
1 Ricebags bought on credit from Sibi	20,000
2 Electricity charges paid through net banking	500
3 Returned goods bought from Sibi	5,000
4 Ricebags taken for personal use	1,000
5 Advertisement expenses paid	2,000
6 Goods sold to Mano	20,000
7 Goods returned by Mano	5,000
8 Payment received from Mano through NEFT	

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#### 4.4 Distinction between journal and ledger

Following are the differences between journal and ledger:

Basis	Journal	Ledger
1. 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.
2. 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.
3. Order of recording	Entries are made in the chronological order, i.e., datewise in the order of occurrence.	Entries are made accountwise.
4. Process	The process of recording in journal is called journalising	The process of recording in the ledger is called posting.
5. 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.
6. 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.
7. Net position	Net position of an account cannot be ascertained from journal.	Net position of an account can be ascertained from ledger account.

#### Illustration 4

Thmizhanban started book selling business on 1<sup>st</sup> January, 2018. Following are the transactions took place in his business for the month of January, 2018. Pass journal entries and prepare ledger accounts.

Jan.	₹
1 Started business with cash ₹ 3,00,000	
2 Opened bank account by depositing ₹ 2,00,000	
5 Goods bought from Tamilnadu Textbook Corporation for cash ₹ 10,000	
15 Sold goods to MM Traders for cash ₹ 5,000	
22 Purchased goods from X and Co. for ₹ 15,000 and the payment is made through net banking.	
25 Sold goods to Y and Co. for ₹ 30,000 and the payment is received through NEFT	

#### Illustration 6

The following are the transactions of Kumaran, dealing in stationery items. Prepare ledger accounts. 2017

June	₹
5 Started business with cash ₹ 2,00,000	
8 Opened bank account by depositing ₹ 80,000	
12 Bought goods on credit from Sri Ram for ₹ 30,000	
15 Sold goods on credit to Selva for ₹ 10,000	
22 Goods sold for cash ₹ 15,000	
25 Paid Sri Ram ₹ 30,000 through NEFT	
28 Received a cheque from Selva and deposited the same in bank ₹ 10,000	

8. Enter the following transactions in the books of Ganesan and post them into ledger.

2017	₹
Oct 1 Started business with cash	25,000
5 Deposited into bank	12,500
10 Purchased furniture and payment by cheque	2,000
15 Goods purchased for cash	5,000
19 Sold goods to Vasu on credit	4,000
22 Goods worth ₹ 500 taken for personal use	

(Answer: Cash A/c ₹ 7,500Dr; Capital A/c ₹ 25,000Cr; Bank A/c ₹ 10,500 Dr; Furniture A/c ₹ 2,000 Dr; Purchases A/c ₹ 4,500 Dr; Sales A/c ₹ 4,000 Cr; Vasu A/c ₹ 4,000 Dr; Drawings A/c ₹ 500 Dr.)

#### Illustration 1

State whether the balance of each of the following accounts should be placed in the debit or the credit column of the trial balance:

- Sundry debtors
- Sundry creditors
- Cash in hand
- Bank overdraft
- Salary
- Discount allowed
- Plant and machinery
- Furniture

#### Solution

S.No.	Name of account	Debit balance	Credit balance
1	Sundry debtors	Debit	
2	Sundry creditors		Credit
3	Cash in hand	Debit	
4	Bank overdraft		Credit
5	Salary	Debit	
6	Discount allowed	Debit	
7	Plant and machinery	Debit	
8	Furniture	Debit	

#### Illustration 5

The following trial balance has certain errors. Redraft it.

Trial balance as on 31st March, 2017

Name of account	Debit balance ₹	Credit balance ₹
Building	60,000	
Machinery	17,000	
Returns outward	2,600	
Bad debts	2,000	
Cash	400	
Discount received	3,000	
Bank overdraft	10,000	
Creditors	50,000	
Purchases	1,00,000	
Capital		72,800
Fixtures		5,600
Sales		1,04,000
Debtors		60,000
Interest received		2,600
Total	2,45,000	2,45,000

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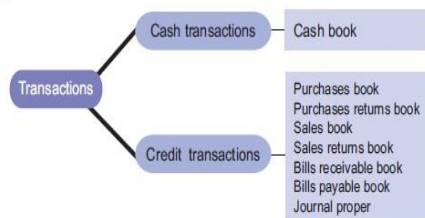
6. The following balances are extracted from the books of Ravichandran on 31st December, 2016. Prepare the trial balance.

	₹		₹
Capital	1,50,000	Sales	75,000
Debtors	22,800	Return inwards	1,000
Rent received	500	Discount allowed	800
Bank overdraft	3,100	Discount received	1,000
Creditors	5,500	Wages	2,900
Premises	1,46,000	Salaries	3,500
Opening stock	10,000	Commission paid	1,100
Purchases	45,000	General expenses	2,000

(Answer: Trial balance total ₹ 2,35,100)

### 6.3 Types of subsidiary books

The number of subsidiary books may vary according to the requirements of each business. Based on the nature of business and the volume of transactions, the following subsidiary books are maintained:



#### Illustration 2

From the following transactions of Ram Home Appliances for July, 2017 prepare purchases book and ledger accounts connected with this book:

- 2017 July 5 Purchased on credit from Kannan & Co.  
50 iron boxes @ ₹ 500 each  
10 grinders @ ₹ 3,000 each
- July 6 Purchased for cash from Siva & Bros.  
25 fans @ ₹ 1,250 each
- July 10 Purchased from Balan & Co. on credit  
20 grinders @ ₹ 2,500 each  
10 mixies @ ₹ 3,000 each  
Trade discount 10%  
Delivery charges ₹ 1,000
- July 20 Purchased on credit, one copier machine from Kumar for ₹ 35,000

### 6.6 Purchases returns book

After purchases of goods, the business unit may find that some of the goods are not upto the satisfactory level because of the following reasons:

- Goods may be defective.
- They might have been damaged in transit.
- Quantities delivered may not agree with the invoice.
- They might have been received quite late (off-season).
- They might not be as per the samples or specifications.
- There may be a breach of agreement.

#### Illustration 5

Enter the following transactions in returns inward book of Magesh a textile dealer:

2017 April 6	Returned by Shankar 30 shirts each costing ₹ 150 due to inferior quality.
April 8	Amar Tailors returned 10 T-shirts, each costing ₹ 100, on account of being not in accordance with their order.
April 21	Prema Stores returned 12 Salwar sets each costing ₹ 200, being not in accordance with order.

### 6.9.3 Features of bills of exchange

An analysis of the definition given above, highlights the following important features of a bill of exchange:

- It is a written document.
- It is an unconditional order.
- It is an order to pay a certain sum of money.
- It is signed by the drawer.
- It bears stamp or it is drafted on a stamp paper.
- It is to be accepted by the acceptor.
- The amount of the bill is paid to the drawer or the endorsee.

### (vi) Miscellaneous entries

These are entries which do not occur frequently such as:

- Credit purchases and credit sale of assets which cannot be recorded through purchases or sales book.
- Endorsement, renewal and dishonor of bill of exchange which cannot be recorded through bills book.
- Other adjustments like interest on capital, bad debts, reserves, etc.
- Goods withdrawn by the owner for personal use.
- Goods distributed as samples for sales promotion.
- Loss of goods by fire, theft and spoilage.

### 7.4 Importance of cash book

Importance of cash book is discussed below:

#### (i) Serves as both journal and ledger

When cash book is maintained, it is not necessary to open a separate cash account in the ledger. Thus, cash book serves the purpose of a journal and a ledger.

#### (ii) Saves time and labour

When cash transactions are recorded through journal entries, a lot of time and labour will be involved. To avoid this, all cash transactions are straightaway recorded in the cash book, which saves time and labour.

#### (iii) Shows the cash and bank balance

It helps to know the cash and bank balance at any point of time by comparing the total cash receipts and cash payments.

### Illustration 3

Enter the following transactions in a cash book with cash and discount columns:

2017		₹
Jan 1	Cash in hand	11,500
Jan 5	Paid to Ramanathan by depositing in cash deposit machine	300
	Discount allowed by him	10
Jan 8	Purchased goods for cash	400
Jan 10	Cash received from Rajagopal	980
	Discount allowed	20
Jan 15	Sold goods for cash	400
Jan 21	Paid cash to Shanthi	295
	Discount received	5
Jan 25	Paid wages by cash	50
Jan 31	Paid to Sanjeev ₹ 390 in full settlement of his account	400

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### Illustration 5

Record the following transactions in three column cash book of Gunasekaran.

2017		₹
Jan		
1	Cash in hand	50,000
1	Cash at bank	90,000
2	Goods sold on credit to Rohini	15,000
5	Cheque received from Rohini in full settlement and deposited into bank	14,500
6	Cash deposited into bank through cash deposit machine	18,000
7	Goods sold to Sridhar for ₹ 12,000. He made the payment of ₹ 11,800 by debit card in full settlement by availing a cash discount of ₹ 200	
10	Money withdrawn from bank for office use	2,000
12	Purchased goods from Raja for ₹ 10,000 and paid through credit card in full settlement by availing a cash discount of ₹ 200	9,800
14	Nathiya who owed money made the payment through NEFT	18,000
27	Cheque of Rohini dishonoured	

7. Prepare a triple column cash book of Rahim from the following transactions:

2017		₹
Feb.		
1	Cash in hand	25,000
	Cash at bank	10,000
5	Water purifier purchased for office use by cheque	8,000
6	Purchased goods for cash	9,000
8	Received cash from Daniel	9,900
	Discount allowed to him	100
10	Cheque received for goods sold and deposited in the bank	40,000
12	Paid to Amala by cheque	14,500
	Discount received from her	500
13	Paid transport charges by cash	5,000
14	Withdrawn cash from bank for office use	20,000
24	Cheque received from Kumar and deposited into the bank	15,000
28	Kumar's cheque dishonoured	

(Answer: Cash Balance: ₹ 40,900, Bank Balance: ₹ 7,500)

### 7.10.3 Types of petty cash book

There are two types of petty cash books. They are:

- Simple petty cash book
- Analytical petty cash book

#### (i) Simple petty cash book

A simple petty cash book resembles the single column cash book. But the columns are different. On the debit side, only the advance received from the head cashier is recorded. On the credit side, all payments are recorded in only one column. This is known as simple petty cash book.

#### (ii) Analytical petty cash book

In analytical petty cash book, a separate column is provided for different heads of payments and one column for total payments. When the petty expenses are recorded in the total payment column, same amount is also recorded in the appropriate expense column. This is known as analytical petty cash book.

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2. Enter the following transactions in a single column cash book of Ramalingam for month of July, 2017.

July		₹
1	Cash in hand	32,000
5	Received from Keerthana	5,000
6	Paid packing charges in cash	300
7	Cash purchases	12,400
8	Sold goods for cash	2,600
10	Paid salary to manager in cash	7,000
11	Paid to Bala	3,000
12	Purchased goods from Bose	2,500
24	Cash deposited into bank through CDM	4,000
27	Withdraw cash from bank	2,000
31	Paid office rent in cash	6,000

(Answer: Cash Balance ₹ 8,900)

4. Enter the following transactions in cash book with discount and cash column of Anand

2017		₹
Dec.		
1	Cash in hand	19,500
4	Sold goods for cash	32,000
5	Credit purchases from Gandhi	20,000
9	Received from Gopu	11,800
	Discount allowed to him	200
15	Cash paid for Electricity charges	12,500
17	Bought computer and its accessories by cash	16,800
25	Paid cash to Gandhi ₹ 19,700 in full settlement of his account	
28	Received cash from Thiruvengadam	8,900
	Discount allowed to him	100
30	Paid trade expenses in cash	3,500

(Answer: Cash balance ₹ 19,700)

### 8.1.3 Differences between bank column of cash book and bank statement

Following are the differences between bank column of cash book and bank statement:

S.No.	Bank column of cash book	Bank statement
1	It is prepared by business concern.	It is prepared by bank (banker).
2	Cash deposits are entered on the debit side.	Cash deposits are entered in the credit column.
3	Cash withdrawals are entered on the credit side.	Cash withdrawals are entered in the debit column.
4	Cheque deposits are debited on the day of deposit.	Cheque deposits are credited only at the time of realisation of cheque.
5	Cheques issued are credited on the day of issue of cheque.	Cheques issued by customers are debited by bank on the date on which the payment is made.
6	Collections and payments as per standing instructions of the business are entered only after checking with the bank statement.	Collections and payments as per standing instructions of the business are entered in the banker's book on the date of realisation or payment.
7	It is balanced at the end of a specific period.	It is balanced after each transaction.

### Bank reconciliation statement can be prepared on the basis of

- 'Balance' presentation, or
- 'Plus & Minus' presentation

### Illustration 8

The bank statement of Sudha and Company showed an overdraft of ₹ 10,000 on 31st December, 2017, prepare a bank reconciliation statement.

- A cheque deposited on 30th December 2017 for ₹ 15,000 was not credited by the bank.
- Interest on term loan ₹ 500 was debited by bank on 31st December, 2017 but not accounted in the books of Sudha and Company.
- A cheque issued for ₹ 550 on 24th December, 2017 was paid by the bank. It was recorded as ₹ 505 in the bank column of the cash book.
- One outgoing cheque on 27th December, 2017 of ₹ 200 was recorded twice in the cash book.
- Bank recorded a cash deposit of ₹ 2,598 as ₹ 2,589.
- A sum of ₹ 2,000 deposited in cash deposit machine by a customer of the business on 31st December, 2017 was not recorded in the books of Sudha and Company.
- Interest on overdraft of ₹ 600 was not recorded in the books of Sudha and Company.
- Two cheques issued on 29th December, 2017 for ₹ 500 and ₹ 700, but only the first cheque was presented for payment before 31st December, 2017.

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4. From the following particulars of Raheem traders, prepare a bank reconciliation statement as on 31st March, 2018.
- Overdraft as per cash book ₹ 2,500. On the same day the balance as per bank statement is ₹ 1,99,000.
  - Interest on debentures of ₹ 700 was received by the bank directly.
  - Amount received by bank through RTGS amounting to ₹ 2,00,000, omitted in the cash book.
  - Two cheques issued for ₹ 1,800 and ₹ 2,000 on 29th March 2018. Only the second cheque is presented for payment.
  - Insurance premium on car for ₹ 1,000 paid by the bank as per standing instruction not recorded in the cash book.

#### Illustration 4 (Errors in carry forward)

The following errors were detected before preparation of trial balance. Rectify them.

- The total of rent received account is carried forward ₹ 900 short.
- The total of rent received account is carried forward ₹ 1,000 excess.
- The total of salary account is carried forward ₹ 1,100 short.
- The total of salary account is carried forward ₹ 1,200 excess.

#### Illustration 8

The following errors were located at the time of preparation of the trial balance. Rectify them.

- Sale of goods to Akila on credit for ₹ 1,520 posted to her account as ₹ 1,250.
- Bought goods from Narendran on credit for ₹ 5,500, credited to his account as ₹ 5,050.
- Purchase of furniture from Ravivarman for ₹ 404 on credit were debited to furniture account as ₹ 440.
- Purchased machinery for cash ₹ 2,000 was not posted to machinery account.
- The total of purchases book ₹ 899 was carried forward as ₹ 989.

#### Illustration 11

The following errors were located after the preparation of the trial balance. Assume that there exists a suspense account. Pass journal entries to rectify them.

- The total of purchases book was undercast by ₹ 100.
- The total of the discount column on the debit side of cash book ₹ 575 were not posted.
- The total of one page of the sales book for ₹ 5,975 were carried forward to the next page as ₹ 5,795.
- Salaries ₹ 1,800 were posted as ₹ 18,000.
- Purchase of goods on credit from Mukilan for ₹ 150 have been posted to his account as ₹ 1,500.

#### 9.9 Errors in computerised accounting

In the recent years, because of the technological developments, many firms have computerised their accounting. It is done to save time and to have accuracy. Though certain errors of commission such as casting errors, errors in carrying forward, etc. and errors of partial omissions can be avoided, the following errors become unavoidable:

- Errors of complete omission
- Errors of principle
- Errors of making wrong entry in the books of original entry
- Errors of entering wrong amounts in the books of original entry
- Errors of entering wrong accounts in the books of original entry
- Errors of duplication

4. Rectify the following errors before preparing trial balance:
- The total of purchases book was carried forward ₹ 90 less.
  - The total of purchases book was carried forward ₹ 180 more.
  - The total of sales book was carried forward ₹ 270 less.
  - The total of sales returns book was carried forward ₹ 360 more.
  - The total of purchase returns book was carried forward ₹ 450 less.

11. Rectify the following journal entries.

	Particulars	L.F.	Dr. ₹	Cr. ₹
a	Kumanan A/c To Cash A/c (Salary paid to Kumanan)	Dr.	10,000	10,000
b	Senguttuvan A/c To Cash A/c (Rent paid to Senguttuvan)	Dr.	6,000	6,000
c	Cash A/c To Sales A/c (Furniture sold for cash)	Dr.	2,000	2,000
d	Cash A/c To Kumararaja A/c (Goods sold to Kumararaja for cash)	Dr.	10,000	10,000
e	Manimaran A/c To Purchases A/c (Goods taken by the proprietor Mr. Manimaran for his personal use)	Dr.	1,000	1,000

13. The book-keeper of a firm found that the trial balance was out by ₹ 922 (excess credit). He placed the amount in the suspense account and subsequently found the following errors:

- The total of discount column on the credit side of the cash book ₹ 78 was not posted in the ledger.
  - The total of purchases book was short by ₹ 1,000.
  - A credit sale of goods to Natarajan for ₹ 375 was entered in the sales book as ₹ 735.
  - A credit sale of goods to Mekala for ₹ 700 was entered in the purchases book.
- You are required to give rectification entries and prepare suspense account.

(Answer: Total of suspense account: ₹ 1,000)

#### Illustration 3

Find out the rate of depreciation under straight line method from the following details:

Original cost of the asset	= ₹ 10,000
Estimated life of the asset	= 10 years
Estimated scrap value at the end	= ₹ 2,000

#### Solution

$$\text{Amount of depreciation per year} = \frac{\text{Original cost of the asset} - \text{Estimated scrap value}}{\text{Estimated useful life of the asset in years}}$$

$$= \frac{10,000 - 2,000}{10} = \frac{8,000}{10} = ₹ 800 \text{ per year}$$

$$\text{Rate of depreciation} = \frac{\text{Amount of depreciation per year}}{\text{Original cost}} \times 100$$

$$= \frac{800}{10,000} \times 100 = 8\%$$

#### 10.7.2.1 Differences between straight line method and written down value method

Following are the differences between straight line method and written down value method

Point of difference	Straight line method	Written down value method
1. Basis of calculation	Depreciation is calculated on the original cost of the asset for all the years.	Depreciation is calculated on the written down value of the asset year after year.
2. Amount of depreciation	The amount of depreciation is the same for all the years.	The amount of depreciation goes on decreasing year after year.
3. Book value of the asset at the end of its life	The book value of the asset becomes zero when there is no scrap value or is equal to its scrap value at the end of its life.	The book value of the asset never becomes zero.

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#### 10.7.5 Depletion method

Depletion means exhaustion of natural resources. That is, depletion means quantitative reduction in the content of assets. This is applicable to those assets that get exhausted due to extraction and exploitation. Examples: mines, oil fields, etc. Under this method, depreciation rate is calculated on the basis of the estimated quantities of the output during the whole life of the asset.

$$\text{Rate of depreciation per unit} = \frac{\text{Original cost}}{\text{Life of the asset in quantities of output}}$$

#### Illustration 5

Calculate the amount of depreciation and depreciation rate from the following by using 'straight line method'. Also give journal entries for the first two years. The books are closed on 31st December every year.

January 1, 2016 Payment to vendor for purchase of machinery	₹ 1,40,000
January 1, 2016 Transportation cost	₹ 1,000
January 1, 2016 Installation cost	₹ 9,000
Estimated scrap value at the end of the life	₹ 45,000
Estimated life	7 years

#### Illustration 9

On 1st April 2015, Kumar purchased a machine for ₹ 80,000 and spent ₹ 20,000 on its installation. The residual value at the end of its expected useful life of 8 years is estimated at ₹ 4,000. On 30th September 2017, the machine is sold for ₹ 50,000. Depreciation is to be provided according to straight line method. Prepare Machinery Account. Accounts are closed on 31st December every year.

#### Illustration 11

A Ltd., purchased a machine on 1st January 2014 for ₹ 60,000. On 1st July 2014, it purchased another machine for ₹ 50,000. On 1st July 2015, the company sold the machine purchased on 1st January 2014 for ₹ 40,000. It was decided that the machine be depreciated at 10% per annum on diminishing balance method. Show the machinery account for the years 2014 to 2016. The accounts are closed on December 31st, every year.

8. A manufacturing company purchased on 1 April, 2010, a plant and machinery for ₹ 4,50,000 and spent ₹ 50,000 on its installation. After having used it for three years, it was sold for ₹ 3,85,000. Depreciation is to be provided every year at the rate of 15% per annum on the fixed instalment method. Accounts are closed on 31st March every year. Calculate profit or loss on sale of machinery.

(Answer: Profit on sale ₹ 1,10,000)

16. Raj & Co purchased a machine on 1st January 2014 for ₹ 90,000. On 1st July 2014, they purchased another machine for ₹ 60,000. On 1st January 2015, they sold the machine purchased on 1st January 2014 for ₹ 40,000. It was decided that the machine be depreciated at 10% per annum on diminishing balance method. Accounts are closed on 31st December every year. Show the machinery account for the years 2014 and 2015.

(Answer: Amount of depreciation: 2014: ₹ 12,000; 2015: ₹ 5,700; Loss on sale ₹ 41,000; Balance in machine a/c on 31.12.14 ₹ 1,38,000; on 31.12.15 ₹ 51,300).

#### 11.4.1 Features of capital expenditure

Following are the features of capital expenditure:

- It gives benefit for more than one accounting period.
- It includes acquisition of fixed assets and all expenditure incurred upto the point an asset is ready for use.
- It contributes to the revenue earning capacity of the business.
- It is non-recurring in nature.
- It is shown on the assets side of the balance sheet.

#### Examples

- Cost of acquisition of land and building.
- Cost of acquisition of office equipment, computer and air-conditioner.
- Cost of acquisition of plant and machinery including installation charges and trial run.

#### 11.9 Distinction between capital and revenue receipts

Following are the main differences between capital and revenue receipts:

Basis	Capital receipts	Revenue receipts
i) Nature	Non-recurring in nature.	Recurring in nature.
ii) Size	Amount is generally substantial.	Amount is generally smaller.
iii) Distribution	These amounts are not available for distribution as profits.	The excess of revenue receipts over the revenue expenses can be used for distribution as profits.

5. State whether the following are capital, revenue and deferred revenue.

- Legal fees paid to the lawyer for acquiring a land ₹ 20,000.
- Heavy advertising cost of ₹ 12,00,000 spent on introducing a new product.
- Renewal of factory licence ₹ 12,000.
- A sum of ₹ 4,000 was spent on painting the factory.

(Answer: Capital: i, Revenue: iii, iv Deferred revenue: ii)

7. Identify the following items into capital or revenue.

- Audit fees paid ₹ 10,000.
- Labour welfare expenses ₹ 5,000.
- ₹ 2,000 paid for servicing the company vehicle.
- Repair to furniture purchased second hand ₹ 3,000.
- Rent paid for the factory ₹ 12,000

(Answer: Capital: iv Revenue: i, ii, iii, v)

#### Illustration 2

From the following balances extracted from the books of M/s. Lavanya and sons, prepare trading account for the year ended 31st March, 2017:

Particulars	₹	Particulars	₹
Opening stock	16,500	Carriage inwards	1,200
Purchases	45,000	Wages	4,800
Sales	72,000	Fuel and power	3,200
Purchases returns	500	Closing stock	18,000
Sales returns	1,500		

#### Illustration 7

From the following information, prepare profit and loss account for the year ended 31st December, 2017.

Particulars	₹	Particulars	₹
Gross profit b/d	60,000	Interest received	2,100
Freight outward	15,000	Financial charges	4,000
Packing charges (on sales)	12,000	Repairs on vehicles used in office	8,000
Salesmen commission paid	1,300	Depreciation on vehicles used in office	3,000
Promotional expenses	10,200	Interest paid	9,000
Office telephone expenses	22,400	Rent received	7,000
Bad debts recovered	4,000	Carriage inwards	4,000



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### B) Classification of liabilities

Liabilities or equities are claims against the business entity. These are the amounts owed by a business entity to the outsiders (outsiders equity) and owners (owners equity).

Liabilities may be classified according to their nature as follows:

#### (a) Fixed or long-term liabilities

The liabilities which are to be repaid after one year or more are termed as long-term liabilities. Example: Long-term loans.

#### (b) Current or short-term liabilities

The liabilities which are expected to be paid within the normal operating cycle or one year are termed as current or short-term liabilities. These include bank overdraft, creditors, bills payable, outstanding expenses, etc.

#### (c) Contingent liabilities

These are the liabilities which are not certain at the time of preparation of balance sheet. These liabilities may or may not occur. These are the liabilities which will become payable only on the happening of some specific event which itself is not certain, otherwise these need not be paid. Such liabilities are as follows:

12. Prepare trading and profit and loss account and balance sheet in the books of Deri, a trader, from the following balances as on March 31, 2018.

Debit Balances	₹	Credit Balances	₹
Stock	10,000	Sales	1,22,500
Cash	2,500	Creditors	5,000
Bank	5,000	Bills payable	2,000
Freight inwards	750	Capital	1,00,000
Purchases	95,000		
Drawings	4,500		
Wages	27,500		
Machinery	50,000		
Debtors	13,500		
Postage (office)	150		
Sundry expenses	850		
Rent paid	2,500		
Furniture	17,250		
	2,29,500		2,29,500

Closing stock (31st March, 2018) ₹ 8,000

(Answer: Gross loss: ₹ 2,750; Net loss: ₹ 6,250; Balance sheet total: ₹ 96,250)

### 12.6 Differences between trial balance and balance sheet

The following are the differences between trial balance and balance sheet:

Basis	Trial balance	Balance sheet
1. Nature	Trial balance is a list of ledger balances on a particular date.	Balance sheet is a statement showing the position of assets and liabilities on a particular date.
2. Purpose	Trial balance is prepared to check the arithmetical accuracy of the accounting entries made.	Balance sheet is prepared to ascertain the financial position of a business.
3. Contents	It is a summary of balances of all accounts – personal, real and nominal accounts.	It is a statement showing the closing balances of only personal and real accounts.
4. Format	The trial balance contains columns for debit balances and credit balances.	The items are grouped as assets and liabilities.
5. Stage	It is prepared before the preparation of final accounts.	It is prepared after preparing trial balance and trading and profit and loss account.
6. Period	It can be prepared periodically, say at the end of the month, quarterly, half yearly, etc.	It is generally prepared at the end of the accounting period.

### Illustration 8

From the following balances of Niruban, prepare balance sheet as on 31st December, 2017.

Particulars	Dr. ₹	Cr. ₹
Plant and machinery	8,00,000	
Land and building	6,00,000	
Furniture	1,50,000	
Cash in hand	20,000	
Bank overdraft		1,80,000
Debtors and Creditors	3,20,000	2,40,000
Bills receivable and Bills payable	1,00,000	60,000
Closing stock	4,00,000	
Investments (short-term)	80,000	
Capital		15,00,000
Drawings	1,30,000	
Net Profit		6,20,000
	26,00,000	26,00,000

### 13.2.4 Adjustments and adjustment entries

The following are the common adjustments and adjustment entries which are made while preparing the final accounts.

- |  |                                |  |
|--|--------------------------------|--|
| (i) Closing stock                        | (ii) Outstanding expenses      | (iii) Prepaid expenses                     |
| (iv) Accrued income                      | (v) Income received in advance | (vi) Interest on capital                   |
| (vii) Interest on drawings               | (viii) Interest on loan        | (ix) Interest on investment                |
| (x) Depreciation                         | (xi) Bad debts                 | (xii) Provision for bad and doubtful debts |
| (xiii) Provision for discount on debtors | (xiv) Income tax paid          |  |
| (xv) Manager's commission                |                                |  |

#### (xi) Bad debts

When it is definitely known that amount due from a customer (debtor) to whom goods were sold on credit, cannot be realised at all, it is treated as bad debts. In other words, debts which cannot be recovered or irrecoverable debts are called bad debts. It is a loss for the business and should be charged against profit.

#### (xv) Manager's commission

Sometimes the manager is given commission as a percentage on profit of the business. It may be given at a certain percentage on the net profit before charging such commission or after charging such commission. Calculation procedure is explained below:

a) Commission on net profit before charging such commission:

$$\text{Commission} = \text{Net profit before charging commission} \times \frac{\text{Rate of commission}}{100}$$

b) Commission on net profit after charging such commission:

$$\text{Commission} = \text{Net profit before charging commission} \times \frac{\text{Rate of commission}}{(100 + \text{Rate of commission})}$$

### Illustration 4

Sundry debtors as per trial balance ₹ 26,000

Bad debts as per trial balance ₹ 1,000

Adjustment: Additional bad debts amounted to ₹ 2,500

Give adjusting entry and show how these appear in the final accounts on 31st March, 2016.

### Illustration 5

An abstract of the trial balance as on 31st December, 2016 is as follows:

Particulars	₹
Sundry Debtors	20,000
Bad debts	500

Adjustment: Create a provision for bad and doubtful debts @ 5% on sundry debtors. Pass the adjusting entry and show how these items will appear in final accounts.

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**Illustration 8**

Prepare trading account from the following ledger balances presented by P. Sen as on 31st March, 2016.

Particulars	₹	Particulars	₹
Stock (1-4-2015)	10,000	Sales	3,00,000
Purchases	1,60,000	Returns inward	16,000
Wages	30,000	Returns outward	10,000
Carriage inwards	10,000	Gas and Fuel	8,000
Freight inwards	8,000		

Additional information:

- Stock on 31st March, 2016 ₹ 20,000
- Outstanding wages amounted to ₹ 4,000
- Gas and fuel was paid in advance for ₹ 1,000

**Illustration 11**

From the following balances obtained from the books of Siva, prepare trading and profit and loss account.

Particulars	₹	Particulars	₹
Stock on 01.01.2016	9,000	Bad debts	1,200
Purchases	22,000	Sundry expenses	1,800
Sales	42,000	Discount allowed	1,700
Expenses on purchases	1,500	Expenses on sale	1,000
Bank charges paid	3,500	Repairs on office furniture	600

Adjustments:

- Closing stock on, 31st December, 2016 was ₹ 4,500
- Manager is entitled to receive commission @ 5% of net profit after providing such commission.

**Illustration 15**

Given below are the balances of Pandian as on 31st March, 2016.

Particulars	Debit ₹	Credit ₹
Capital		1,20,000
Sundry debtors and creditors	22,000	22,500
Sales		59,700
Drawings	2,000	
Cash in hand	8,200	
Cash at bank	30,000	
Wages	2,500	
Purchases	10,000	
Opening stock	30,000	
Business premises	60,000	
Bills receivable	14,500	
Office telephone expenses	3,500	
General expenses	9,000	
Goodwill	10,500	
	2,02,200	2,02,200

Adjustments:

- The stock value at the end of the accounting period was ₹ 5,000
- Interest on capital at 6% is to be provided
- Interest on drawing at 5% is to be provided
- Write off bad debts amounting to ₹ 2,000
- Create provision for bad and doubtful debts on sundry debtors @ 10%

Prepare final accounts for the year ended 31st March, 2016.

**Illustration 17**

The following trial balance has been extracted from the books of Rajesh on 31st December, 2016.

Debit balance	₹	Credit balance	₹
Drawings	44,000	Capital	1,76,000
Plant and machinery	1,00,000	Cash sales	1,72,000
Opening stock	20,000	Provision for bad and doubtful debts	2,000
Purchases	2,70,000	Bank overdraft	20,000
Wages	62,000	Discount received	6,000
Salaries	70,000	Credit sales	3,00,000
Insurance	45,000	Sundry creditors	24,000
Rent and taxes	17,000		
Sundry debtors	50,000		
Suspense A/c	22,000		
	7,00,000		7,00,000

The following adjustments are to be made:

- Stock on 31st December, 2016 was ₹ 28,000
- Unexpired insurance was ₹ 15,000
- Provision for doubtful debts is to be maintained at 5% on sundry debtors.
- Depreciate plant and machinery at 20%.

You are required to prepare trading and profit and loss account for the year ended 31st December, 2016 and a balance sheet as on that date.

6. The following are the extracts from the trial balance.

Sundry debtors ₹ 30,000; Bad debts ₹ 5,000

Additional information:

- Write off further bad debts ₹ 3,000.
- Create 10% provision for bad and doubtful debts.

You are required to pass necessary adjusting entries and show how these items will appear in profit and loss account and balance sheet.

(Answer: Profit and loss account: ₹ 10,700 (Dr.),  
Balance of sundry debtors in balance sheet: ₹ 24,300)

8. The following are the extracts from the trial balance.

Particulars	Debit ₹	Credit ₹
Sundry debtors	50,000	
Discount on debtors	2,000	
Bad debts	3,000	

Additional information:

- Create a provision for doubtful debts @ 10% on sundry debtors.
- Create a provision for discount on debtors @ 5% on sundry debtors.

You are required to pass necessary adjusting entries and show how these items will appear in the final accounts.

(Answer: Profit and loss account: Provision for bad and doubtful debts ₹ 8,000 (Dr.),  
Provision for discount on debtors: ₹ 4,250 (Dr.);  
Balance of sundry debtors in balance sheet: ₹ 42,750.)

10. Prepare profit and loss account of Manoj for the year ending on 31st March, 2016

Particulars	₹	Particulars	₹
Gross profit	25,000	Travelling expenses	500
Salaries	5,600	Stationery	75
Insurance	200	Rent	650
Discount allowed	400	Interest on loan	225
Discount received	300	Repairs	125
Commission received	100	Office expenses	55
Advertisement	450	General expenses	875
Printing charges	375	Postage	175

Adjustments:

- Salary outstanding ₹ 400
- Rent paid in advance ₹ 50
- Commission receivable ₹ 100

(Answer: Net profit: ₹ 15,445)

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13. From the following trial balance of Ramesh as on 31<sup>st</sup> March, 2017, prepare the trading and profit and loss account and the balance sheet as on that date.

Particulars	Debit ₹	Credit ₹
Stock (01.04.2016)	40,000	
Purchases	85,000	
Sales		1,90,000
Sundry creditors		48,000
Furniture and fixtures	65,000	
Debtors	45,000	
Cash at bank	21,000	
Wages	37,500	
Drawings	15,000	
Telephone charges	3,000	
Bad debts	2,000	
Provision for bad debts		2,500
Discount received		3,000
Capital		85,000
Advertising	15,000	
	3,28,500	3,28,500

Adjustments:

- Closing stock was valued at ₹ 35,000
- Unexpired advertising ₹ 250
- Provision for bad and doubtful debts is to be increased to ₹ 3,000
- Provide 2% for discount on debtors.
- Charge interest on drawings @ 10%.

(Answer: Gross profit ₹ 62,500; Net profit ₹ 45,910; Balance sheet total ₹ 1,62,410)

14. Following are the ledger balances of Devi as on 31st December, 2016.

Debit balance	₹	Credit balance	₹
Purchases	35,000	Goodwill	40,000
Salaries	11,750	Sundry debtors	20,500
Drawings	4,500	Furniture	31,000
Opening Stock	6,250	General expenses	3,250
Capital	50,000	Commission received	2,750
Sales	78,500	Loan	44,000
Carriage inwards	21,800	Cash at bank	3,100
Bad debts	600	Provision for bad debts	2,500

Prepare trading and profit and loss account for the year ended 31st December, 2016 and balance sheet as on that date.

- Stock on 31st December, 2016 ₹ 5,800.
- Write off bad debts ₹ 500.
- Make a provision for bad debts @ 5%.
- Provide for discount on debtors @ 2%.

(Answer: Gross profit: ₹ 21,250; Net profit ₹ 9,020, Balance sheet total ₹ 98,520)

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17. From the following information, prepare trading and profit and loss account and balance sheet in the books of Sangeetha for the year ending 31st March, 2018.

Particulars	₹	Particulars	₹
Capital	20,000	Salaries	6,600
Bills receivable	8,000	Establishment expenses	4,500
Bills payable	10,500	Advertisement	2,300
Purchases	75,000	Furniture	10,000
Sales	95,000	Cash at bank	3,200
Opening stock	12,000	Miscellaneous receipts	600
Drawings	4,500		

Adjustments:

- Stock on 31st March, 2018 ₹ 14,200
- Income tax of Sangeetha paid ₹ 800
- Provide interest on capital @ 10%
- Provide managerial remuneration @ 10% of net profit before charging such commission.

(Answer: Gross profit ₹ 22,200; Manager's commission ₹ 740; Net profit ₹ 6,660;

Balance sheet total ₹ 34,600)

#### 14.4 Limitations of Computerised Accounting System

The main limitations of CAS are being dependent upon the operating environment they work in. Some of them are listed as follows:

- Heavy cost of installation:** Computer hardware needs replacement and software needs to be updated from time to time with the availability of newer versions.
- Cost of training:** To ensure effective and efficient use of computerised system of accounting, newer versions of hardware and software are to be introduced. These require special training and hence, cost is incurred to train the staff personnel.
- Fear of unemployment:** On account of the introduction of computerised accounting system, the employees feel insecure that they may lose employment and show less interest in computer related work.
- Disruption of work:** When computerised system is introduced, the existing process of accounting and other works are interrupted. This results in certain changes in the working environment.

#### 14.5 Differences between manual and computerised accounting system

The differences between manual accounting and computerised accounting are given below:

Basis	Manual accounting	Computerised accounting
i) Recording of transactions	Transactions are recorded manually.	Transactions are recorded using computers.
ii) Storage	Transactions are stored in volumes of books.	Transactions are stored in well-designed databases.
iii) Preparation of ledger accounts, trial balance and financial statements	Ledger accounts, trial balance and financial statements are prepared manually.	Once journal entries are passed or subsidiary books are entered, data are processed automatically and ledger accounts, trial balance and balance sheet are automatically prepared.
iv) Preparation of report	Analysis of financial statements and preparation of report are to be done manually.	Financial statement analysis such as ratio analysis, preparation of cash flow statement, etc. is automatically done.

#### 14.8.1 MS-Word

- Creation of a word file : Start – All Programs – Microsoft Office – Microsoft Word – File Save As – File name – Save
- Opening of a word file : File – Open – File name – Open
- Saving an existing file : File Save (Short cut key: Control+S)
- For closing a file : File Close

#### Illustration 3

The following table is given to you. Find solution for the following questions.

	A	B	C	D	E	F	G	H	I	J
1	550	156			852	584	TAX	573	GST	1234
2	340	1285	468	584	268	222	CASH	BRS	STOCK	DEBT

- How many cells contain numbers only?
- Count the number of cells that contain any value.
- Count the number of cells containing the value exceeding 1000.

#### Illustration 5 (OR function)

Find out from the following data, minimum collection of ₹ 500 on any one day achieved by the sales counters.

Counter	Day 1 sales ₹	Day 2 sales ₹
Ground floor	600	600
First floor	850	300
Second floor	350	400

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