

DIRECTORATE OF GOVERNMENT EXAMINATIONS, CHENNAI – 6
HIGHER SECONDARY FIRST YEAR EXAMINATION MARCH-2025
ACCOUNTANCY ANSWER KEY

NOTE: -

- Answer written only in BLACK or BLUE should be evaluated
- Choose the correct answer and write the option code.

Maximum Marks: 90

PART – I

Answer all the questions.

20 × 1 = 20

TYPE A			TYPE B		
1	(d)	Debit side of Profit & Loss a/c	1	(a)	Capital a/c
2	(a)	All credit purchases of goods	2	(d)	Debit side of Profit and Loss account
3	(b)	₹ 2,00,000	3	(c)	System programmers
4	(a)	Capital expenditure	4	(a)	Trade discount is recorded in the books of accounts
5	(d)	Reducing balance method	5	(a)	Balance Sheet
6	(c)	Total method	6	(a)	Bank account
7	(c)	Assets of a business or equal to the total of Capital and Liabilities	7	(c)	Credit balance as per Bank statement
8	(a)	Drawings account	8	(a)	All credit purchases of goods
9	(c)	Bank column credit side	9	(c)	₹ 20,000
10	(d)	Going Concern	10	(c)	Total method
11	(c)	Debited to Profit and Loss account	11	(b)	Purchase Returns book was undercast by ₹ 1,000.
12	(a)	Balance Sheet	12	(c)	Assets of a business or equal to the total of Capital and Liabilities
13	(a)	Trade discount is recorded in the books of accounts	13	(d)	Going Concern
14	(b)	Purchase Returns book was undercast by ₹ 1,000.	14	(d)	(1)- (iii), (2)- (iv), (3)- (i), (4)- (ii)
15	(a)	Bank account	15	(a)	Drawings account
16	(d)	(1)- (iii), (2)- (iv), (3)- (i), (4)- (ii)	16	(b)	₹ 2,00,000
17	(c)	₹ 20,000	17	(a)	Capital expenditure
18	(c)	Credit balance as per Bank statement	18	(d)	Reducing balance method
19	(c)	System programmers	19	(c)	Bank column credit side
20	(a)	Capital a/c	20	(c)	Debited to Profit & Loss account

PART – II

Answer any Seven Questions.

Question No 30 is Compulsory.

7×2=14

21	STEPS INVOLVED IN THE PROCESS OF ACCOUNTING (i) Identifying the transactions and journalising (ii) Posting and balancing (iii) Preparation of trial balance (iv) Preparation of trading account (v) Preparation of profit and loss account (vi) Preparation of balance sheet <div>(Any Two)</div>				2																								
22	Journal entry <table><tr><th>Particulars</th><th>L.F.</th><th>Debit ₹</th><th>Credit ₹</th></tr><tr><td>Viji A/c To Cash A/c To Discount received A/c (Paid Viji in full settlement)</td><td>Dr</td><td>1,00,000</td><td>96,000 4,000</td></tr></table>				Particulars	L.F.	Debit ₹	Credit ₹	Viji A/c To Cash A/c To Discount received A/c (Paid Viji in full settlement)	Dr	1,00,000	96,000 4,000	1 ½ ½																
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23	<table><tr><th>S.No</th><th>Name of account</th><th></th><th></th></tr><tr><td>1</td><td>Carriage outwards</td><td>Debit</td><td></td></tr><tr><td>2</td><td>Interest received</td><td></td><td>Credit</td></tr><tr><td>3</td><td>Bad debts</td><td>Debit</td><td></td></tr><tr><td>4</td><td>Purchase Returns</td><td></td><td>Credit</td></tr><tr><td colspan="4">Mark can be awarded for any method</td></tr></table>				S.No	Name of account			1	Carriage outwards	Debit		2	Interest received		Credit	3	Bad debts	Debit		4	Purchase Returns		Credit	Mark can be awarded for any method				2
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24	Opening entry <table><tr><th>Date</th><th>Particulars</th><th>L.F.</th><th>Debit ₹</th><th>Credit ₹</th></tr><tr><td rowspan="6">2022 Jan 1</td><td>Cash A/c Stock A/c Furniture A/c To Sundry creditors A/c To Ramnath's Capital A/c (Balances of assets and liabilities brought forward)</td><td>Dr Dr Dr</td><td>30,000 15,000 3,000</td><td>10,000 38,000</td></tr></table>				Date	Particulars	L.F.	Debit ₹	Credit ₹	2022 Jan 1	Cash A/c Stock A/c Furniture A/c To Sundry creditors A/c To Ramnath's Capital A/c (Balances of assets and liabilities brought forward)	Dr Dr Dr	30,000 15,000 3,000	10,000 38,000	2														
Date	Particulars	L.F.	Debit ₹	Credit ₹																									
2022 Jan 1	Cash A/c Stock A/c Furniture A/c To Sundry creditors A/c To Ramnath's Capital A/c (Balances of assets and liabilities brought forward)	Dr Dr Dr	30,000 15,000 3,000	10,000 38,000																									
	25	COMPENSATING ERRORS The errors that make up for each other or neutralise each other are known as compensating errors. <div>(Marks can be awarded for relevant answers)</div>				2																							

26	Calculation of Profit or Loss on sale of machinery		2
	Particulars	₹	
	Cost price	75,000	
	Less: Depreciation for 2016-17 (75,000 x 10%)	7,500	
		67,500	
	Less: Depreciation for 2017-18 (75,000 x 10%)	7,500	
	Book value on the date of sale	60,000	
	Less: Selling price	62,000	
	Profit on sale	2,000	
27	(i) Capital expenditure (ii) Revenue expenditure		2
28	Prepaid expenses Prepaid expenses refer to any expense or portion of expense paid in the current accounting year but the benefit or services of which will be received in the next accounting period. (Marks can be awarded for relevant answers)		2
29	GROUPING OF ACCOUNTS In any organisation, the main unit of Classification is the major head which is further divided into minor heads. Each minor head may have number of sub-heads. After Classification of accounts into various groups namely, major, minor and sub-heads and allotting codes to each account these are programmed into the Computer system.		2
30	Amount Received from the cashier on 30 th June 2022 ₹ 1880 Opening cash balance on 1 st July 2022 ₹ 2000		2

PART – III

Answer any Seven Questions. (Question No 40 is Compulsory).

7×3=21

31	Realisation concept According to realisation concept, any change in value of an asset is to be recorded only when the business realises it. When assets are recorded at historical value, any change in value is to be accounted only when it realises.	3
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32	In the books of Anbu Accounting Equation																																																																										
<table><tr><th rowspan="2">Transaction</th><th colspan="3">Assets</th><th rowspan="2"></th><th rowspan="2">Capital ₹</th><th rowspan="2">Liabili ties ₹ creditors</th><th rowspan="2">out standi ng Wage s</th></tr><tr><th>Cash ₹</th><th>Stock ₹</th><th>Machine ₹</th></tr><tr><td>(i) Started business</td><td>+20,000</td><td>+12,000</td><td>+8,000</td><td></td><td>+40,000</td><td></td><td></td></tr><tr><td>Equation</td><td>+20,000</td><td>+12,000</td><td>+8,000</td><td>=</td><td>+40,000</td><td></td><td></td></tr><tr><td>(ii) Credit purchases</td><td></td><td>+ 7,000</td><td></td><td></td><td></td><td>+7,000</td><td></td></tr><tr><td>Equation</td><td>+20,000</td><td>+19,000</td><td>+8,000</td><td>=</td><td>+40,000</td><td>+7,000</td><td></td></tr><tr><td>(iii) Wages outstanding</td><td></td><td></td><td></td><td></td><td>-400</td><td></td><td>+400</td></tr><tr><td>Equation</td><td>+20,000</td><td>+19,000</td><td>+8,000</td><td>=</td><td>+39,600</td><td>+7,000</td><td>+400</td></tr><tr><td colspan="8">If outstanding Wages amount included in the liabilities column also, marks can be awarded.</td></tr></table>								Transaction	Assets				Capital ₹	Liabili ties ₹ creditors	out standi ng Wage s	Cash ₹	Stock ₹	Machine ₹	(i) Started business	+20,000	+12,000	+8,000		+40,000			Equation	+20,000	+12,000	+8,000	=	+40,000			(ii) Credit purchases		+ 7,000				+7,000		Equation	+20,000	+19,000	+8,000	=	+40,000	+7,000		(iii) Wages outstanding					-400		+400	Equation	+20,000	+19,000	+8,000	=	+39,600	+7,000	+400	If outstanding Wages amount included in the liabilities column also, marks can be awarded.								1 1 1
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34	Methods of preparation of Trial Balance (i) Balance method (ii) Total method (iii) Total and Balance method							1 1 1																																																																			

35

Purchase Book

Date	Particulars	Invoice No.	L. F.	Amount ₹	
				Details	Total
2022 Apr 1	Prasad 100meters silk@₹450 per meter 75 meters velvet @₹180 per meter			45,000 <u>13,500</u>	58,500
20	Hari 50 rolls kada cloth @₹730 per roll 80rolls cotton cloth @₹650 per roll			36,500 <u>52,000</u>	88,500
24	Mohan Shirting cloth Sarees			7,000 <u>25,000</u>	32,000
	Purchase A/c Dr				1,79,000

1

1

1

36

- i. Full marks can be given if the student has written "Balance as per bank statement is Rs.6000" whether he finds out the correct balance as per cash book or not.
- ii. Full marks can be given if the student has not written "Balance as per bank statement is Rs.6000" but has worked out and found out the correct balance as per cash book Rs.5000.
- iii. Full marks can be given if the student has assumed balance as per bank statement is Rs.6000" as balance as per cash book and found out the balance as per bank statement Rs.7000.
- iv. Step marks can also be given for the correct addition or subtraction if a student has assumed balance as per bank statement of Rs.6000 as balance as per cash book and tried to find out the balance as per bank statement but not found out the correct answer.

3

37	Rectifying entries					1																																																								
	Date	Particulars	L.F.	Debit ₹	Credit ₹																																																									
	(a)	Suspense A/c Dr To Purchase A/c (Overcasting in the purchase book rectified)		10,000	10,000		1																																																							
	(b)	Repairs A/c Dr To Furniture A/c (Repairs to furniture of ₹500 was debited to furniture a/c rectified)		500	500		1																																																							
	(c)	Akilan A/c Dr To Suspense A/c (Wrong credit to Akilan a/c rectified)		1,110	1,110	1																																																								
38	<p>Amount of depreciation = $\frac{\text{original cost of the asset} - \text{estimated scrap value}}{\text{estimated life of the asset in years}}$</p> <p>= $\frac{40,000 - 0}{5}$</p> <p>= 8,000</p> <p style="text-align: center;">Machinery A/c</p> <p>Dr. Cr.</p> <table><tr><td>Date</td><td>Particulars</td><td>J.F</td><td>₹</td><td>Date</td><td>Particulars</td><td>J.F</td><td>₹</td></tr><tr><td>2022 Jan1</td><td>To Bank A/c</td><td></td><td>40,000</td><td>2022 Dec31</td><td>By Depreciation A/c</td><td></td><td>8,000</td></tr><tr><td></td><td></td><td></td><td></td><td>Dec31</td><td>By Balance c/d</td><td></td><td>32,000</td></tr><tr><td></td><td></td><td></td><td>40,000</td><td></td><td></td><td></td><td>40,000</td></tr><tr><td>2023 Jan1</td><td>To Balance b/d</td><td></td><td>32,000</td><td>2023 Dec31</td><td>By Depreciation A/c</td><td></td><td>8,000</td></tr><tr><td></td><td></td><td></td><td></td><td>Dec31</td><td>By Balance c/d</td><td></td><td>24,000</td></tr><tr><td></td><td></td><td></td><td>32,000</td><td></td><td></td><td></td><td>32,000</td></tr></table>					Date	Particulars	J.F	₹	Date	Particulars	J.F	₹	2022 Jan1	To Bank A/c		40,000	2022 Dec31	By Depreciation A/c		8,000					Dec31	By Balance c/d		32,000				40,000				40,000	2023 Jan1	To Balance b/d		32,000	2023 Dec31	By Depreciation A/c		8,000					Dec31	By Balance c/d		24,000				32,000				32,000	1½
	Date	Particulars	J.F	₹	Date	Particulars	J.F	₹																																																						
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39	<p>Cost of goods sold = Opening stock + Net purchases – Closing stock = ₹ 30,000 + ₹ 2,00,000 - ₹ 20,000 = ₹ 2,10,000</p> <p>Let the sales be 100 Less: Gross profit (30% on sales, i.e., 100) 30 Cost of goods sold =70</p> <p>Gross profit = $\frac{30}{70} \times 2,10,000 = ₹90,000$ Sales = Cost of goods sold + Gross profit =2,10,000 + 90,000 = ₹3,00,000</p> <p>(Marks can be awarded, if any other methods also used.)</p>	<p>1</p> <p>1</p> <p>1</p>																																																												
40	<p style="text-align: center;">Profit and loss account for the year ended 31st December, 2022</p> <table><tr><td colspan="3">Dr.</td><td colspan="3">Cr.</td></tr><tr><td>Particulars</td><td>₹</td><td>₹</td><td>Particulars</td><td>₹</td><td>₹</td></tr><tr><td>To Bad debts</td><td>1,500</td><td></td><td></td><td></td><td></td></tr><tr><td>Add : Provision for bad and doubtful debts</td><td><u>3,000</u></td><td>4,500</td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td colspan="6">Balance Sheet as on 31st December, 2022</td></tr><tr><td>Liabilities</td><td>₹</td><td>₹</td><td>Assets</td><td>₹</td><td>₹</td></tr><tr><td></td><td></td><td></td><td>Sundry debtors</td><td>60,000</td><td></td></tr><tr><td></td><td></td><td></td><td>Less : Provision for bad and doubtful debts</td><td><u>3,000</u></td><td>57,000</td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>	Dr.			Cr.			Particulars	₹	₹	Particulars	₹	₹	To Bad debts	1,500					Add : Provision for bad and doubtful debts	<u>3,000</u>	4,500										Balance Sheet as on 31 st December, 2022						Liabilities	₹	₹	Assets	₹	₹				Sundry debtors	60,000					Less : Provision for bad and doubtful debts	<u>3,000</u>	57,000							<p>1½</p> <p>1½</p>
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PART – IV

Answer all the questions.

(7 x 5 = 35)

41. a) Importance of Accounting

- (i) Systematic records
- (ii) Preparation of financial statements
- (iii) Assessment of progress
- (iv) Aid to decision making
- (v) Satisfies legal requirements
- (vi) Information to interested groups
- (vii) Legal evidence
- (viii) Computation of tax
- (IX) Settlement during merger

(Any five with Explanation)
(One mark can be awarded for headings only)

5

(OR)

41. b)

In the books of Sumathi
Journal entries

Date	Particulars	L. F.	Debit ₹	Credit ₹	
Jan 1	Cash A/c Dr. To Sumathi's Capital A/c (Started business with cash)		3,00,000	3,00,000	10 × 1/2
2	Purchases A/c Dr. To Rajiv A/c (Purchased goods from Rajiv on credit)		1,00,000	1,00,000	
3	Bank A/c Dr. To Cash A/c (Cash deposited with the bank)		2,00,000	2,00,000	
20	Bank A/c Dr. To Bank Loan A/c (Borrowed loan from bank)		1,00,000	1,00,000	

5

22	Drawings A/c To Bank A/c (Withdrew from bank for personal use)	Dr.		800	800
23	Rajiv A/c To Bank A/c To Discount Received A/c (Paid to Rajiv in full settlement through NEFT)	Dr.		1,00,000	99,000 1,000
25	Drawings A/c To Bank A/c (Paid club bill of the proprietor by cheque)	Dr.		200	200
26	Drawings A/c To Bank A/c (Paid electricity bill of the proprietors' house through debit card)	Dr.		2,000	2,000
31	Charity A/c To Purchses A/c (Lunch provided free of cost to a charity)	Dr.		1,000	1,000
31	Locker Rent A/c To Bank A/c (Bank levied charges for Locker Rent)	Dr.		1,000	1,000

LEDGER ACCOUNTS IN THE BOOKS OF KALAISELVI

42. a)	Dr. Cash account				Cr.
Date 2022 Oct 1	Particulars To Kalaiselvi's Capital A/c	Amount ₹ 25,000	Date 2022 Oct 5 15	Particulars By Bank A/c By Purchases A/c	Amount ₹ 12,500 5,000

	Dr. Kalaiselvis' capital account				Cr.	
Date	Particulars	Amount ₹	Date 2022 Oct 1	Particulars By Cash A/c	Amount ₹ 25,000	

Dr. Bank account Cr.					
Date	Particulars	Amount ₹	Date	Particulars	Amount ₹
2022 Oct 5	To Cash A/c	12,500	2022 Oct 10	By Furniture A/c	2,000

Dr. Furniture account Cr.					
Date	Particulars	Amount ₹	Date	Particulars	Amount ₹
2022 Oct 10	To Bank A/c	2,000			

Dr. Purchases account Cr.					
Date	Particulars	Amount ₹	Date	Particulars	Amount ₹
2022 Oct 15	To Cash A/c	5,000	2022 Oct 22	By Drawings A/c	500

Dr. Vasu account Cr.					
Date	Particulars	Amount ₹	Date	Particulars	Amount ₹
2022 Oct 19	To Sales A/c	4,000			

Dr. Drawings account Cr.					
Date	Particulars	Amount ₹	Date	Particulars	Amount ₹
2022 Oct 22	To Purchases A/c	500			

Dr. Sales account Cr.					
Date	Particulars	Amount ₹	Date	Particulars	Amount ₹
			2022 Oct 19	By Vasu A/c	4,000

(Any Five Ledgers)

(OR)

42(b)

- i. Capital Expenditure
- ii. Revenue Receipt
- iii. Capital Expenditure
- iv. Capital Receipt
- v. Capital Expenditure

5

43 (a)**In the books of Robert Furniture Mart****Purchase Book**

Date	Particulars	Inv. No.	L.F.	Amount	
				Details ₹	Total ₹
2017 June 1	Balu Traders 20 Chairs @ Rs.150 each				3,000
June 13	Subash Traders 2 Almirah's @ Rs.3,100 each 10 Tables @ Rs.1,500 each 15 Chairs @ Rs.200 each			6,200 15,000 3,000	
	Less : Trade Discount @10%			24,200 2,420	
	Add : Freight Charges			21,780 220	
June 24	Sunrise Furniture Mart 25 Almirahs at Rs.1,300 each				22,000
June 27	Mouli Traders 10 Executive tables @ Rs.3,275 each				32,500
	Purchase A/c Dr.				32,750
					90,250

2

Purchase Returns Book

Date	Details	L.F.	Debit Note	Amount		Remarks
				Details	Total	
2017 June 21	Balu Traders 2 chairs each Rs.150 (2x150)				300	Damaged
June 29	Sunrise Furniture Mart 3 Almirahs each Rs.1300 (3x1300)				3,900	Damaged
	Purchases Returns A/c Cr.				4,200	

2

Ledgers							
Purchases A/c							
Date	Details	J.F	Amount	Date	Details	J.F	Amount
2017 june 30	To sundry Credtiors		90,250				
Purchases Returns A/c							
				2017 june 30	By sundry Credtiors		4,200
Balu Traders A/c							
2017 June 21	To purchases returns a/c		300	2017 June 1	By purchases A/c		3,000
Subash Traders A/c							
				2017 June 13	By Purchases A/c		22,000
Mouli Traders A/c							
				2017 June 27	By Purchases A/c		32,750
Sunrise Funiture Mart A/c							
2017 June 29	To Purchases Returns A/c		3,900	2017 June 24	By Purchases a/c		32,500
(One mark can be awarded, if any two ledger accounts are prepared) (OR)							
43. b)	In the books of Kumari Trading and Profit and Loss Account for the year ended 31st December,2022						
Dr.				Cr.			
Particulars	Amount ₹	Amount ₹	Particulars	Amou nt ₹	Amoun t ₹		
To Opening stock		1,500	By Sales		20,100		
To Purchases		14,500	By Closing stock		3,900		
To Coal and fuel	750	600					
To Carriage inwards							
Less Prepaid	250	500					
To GrossProfit c/d		6,900					
		24,000			24,000		

To Advertisement		500	By Gross Profit b/d		6,900		2½
To Carriage Outwards		400	By Rent Received	2,500			
To Manager's Commission		400	LESS Received in advance	100	2,400		
To Net Profit (Transferred to capital a/c)		8,000					
		9,300			9,300		

44.a)												
Dr		CASH BOOK WITH DISCOUNT AND CASH COLUMN OF ANAND										Cr.
Date	Particulars	R N	L F	Dis ₹	Cash ₹	Date	Particulars	V N	L F	Dis ₹	Cash ₹	
2017 Dec 1	To Balance b/d				19,500	2017 Dec 15	By Electricity Charges				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	
28	To Thiruvengadam a/c			100	8,900	30	By Trade Expenses a/c				3,500	
						31	By Balance c/d				19,700	
				300	72,200					300	72,200	
2018 Jan 1	To Balance b/d				19,700							

(OR)

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44 (b) Difference between Manual and Computerised accounting system:

1. Recording of transactions
2. Storage
3. Preparation of ledger accounts, trial balance and financial statements
4. Preparation of report
5. Time involved
6. Cost involved
7. Retrieval of data
8. Accuracy
9. Communication of report

(Any 5 differences with Explanations)

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45.a)	Dr. Machinery account					Cr.	Marks
Date	Particulars	Amount ₹	Date	Particulars	Amount ₹		
2020 Apr 1	To Bank A/c To Bank A/c	32,000 14,000	2020 Dec 31	By Depreciation A/c By Bal c/d	3,450 42,550		
		46,000			46,000		
2021 Jan 1	To Balance b/d	42,550	2021 Dec 31	By Depreciation A/c By Balance c/d	4,600 37,950		
		42,550			42,550		
2022 Jan 1	To Balance b/d	37,950	2022 Jun 30 Jun 30 Jun 30	By Depreciation A/c By Bank A/c By P& L A/c	2,300 26,000 9,650		
		37,950			37,950		

1 ½

1 ½

2

(OR)

45. b)						
In the books of Selvi						
Trading and Profit and Loss Account for the year ended 31-12-2022						
Dr.					Cr.	
Particulars	Amount ₹	Amount ₹	Particulars	Amount ₹	Amount ₹	
To Opening stock		16,000	By Sales		84,000	
To Purchases		44,000	By Closing stock		9,000	
To Expenses on purchase		5,000				
To GrossProfit c/d		28,000				
		93,000			93,000	
To Financial Charges		7,000	By Gross Profit b/d		28,000	
To Expenses on Sales		2,000				
To Bad debts		2,400				
To Trade Expenses		2,400				
To Discount Allowed		1,200				
To Commission Allowed		2,200				
To Selling Expenses		1,200				
To Repairs on Vehicles		1,200				
To Net Profit (Transferred to capital a/c)		8,400				
		28,000			28,000	

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46. a)					
<u>Rectifying entries</u>					
Date	Particulars	L. F.	Debit ₹	Credit ₹	
(a)	Salary A/c Dr. To Kumanan A/c (Salary paid to Kumanan wrongly debited to kumanan a/c rectified)		10,000	10,000	
(b)	Rent A/c Dr. To Senguttuvan A/c (Rent paid to Senguttuvan wrongly debited to Senguttuvan a/c rectified)		6,000	6,000	
(c)	Sales A/c Dr. To Furniture A/c (Furniture sold for cash wrongly credited to sales a/c rectified)		2,000	2,000	
(d)	Kumararaja A/c Dr. To Sales A/c (Goods sold to Kumararaja for cash wrongly credited to Kumararaja a/c rectified)		10,000	10,000	
(e)	Drawings A/c Dr. To Manimaran A/c (Goods taken by the proprietor Mr. Manimaran for his personal use wrongly debited to Manimaran a/c rectified)		1,000	1,000	
(OR)					

46. b) ACCOUNTING CONCEPTS

- (i) Business Entity Concept
- (ii) Cost Concept
- (iii) Dual Aspect Concept
- (iv) Matching Concept
- (v) Going Concern Concept

(with Explanation)

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47. a)**Trial Balance as on 31st March, 2017**

Sl.No.	Name of account	L.F.	Debit Balance ₹	Credit Balance ₹
1	Building		60,000	
2	Machinery		17,000	
3	Returns outward			2,600
4	Bad debts		2,000	
5	Cash		400	
6	Discount received			3,000
7	Bank overdraft			10,000
8	Creditors			50,000
9	Purchases		1,00,000	
10	Capital			72,800
11	Fixtures		5,600	
12	Sales			1,04,000
13	Debtors		60,000	
14	Interest Received			2,600
	TOTAL		2,45,000	2,45,000

5

(OR)

				2
47. b)				
Bank reconciliation statement as on 31 st December, 2022				
	Particulars	Amount ₹	Amount ₹	
	Overdraft Balance as per Bank Statement		6,500	
	<u>ADD:</u> Cheques issued but not presented for payment		3,000	3
	<u>LESS:</u> Cheque deposited into the bank but not yet credited	10,500	9,500	
	Wrong debit by the bank	500		
	Interest and bank charges debited by the bank	180		
	Insurance premium on goods directly paid by the bank	100	11,280	
	<u>Bank balance as per Cash Book</u>		<u>-1,780</u>	

