

FIRST YEAR HIGHER SECONDARY EXAMINATION SAY/IMP SEPTEMBER 2016

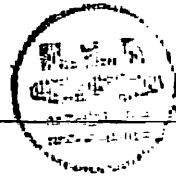
(Scheme of Valuation)

Subject : Accountancy with CA

Code No. 450

Qn. No	Scoring Indicators	Split Score	Total Score
[1]	(a) Assets	1	[1]
[2]	(b) Drawings A/c	1	[1]
[3]	(c) Returns inwards	1	[1]
[4]	(d) Balance as per the Cash Book ₹ 500	1	[1]
[5]	(c) Trial Balance	1	[1]
[6]	→ (c) wages → For identifying the correct reason as either Direct Expense or item shown in Trading A/c	1 1	[2]
[7]	(1) Data Entry (2) validation (3) Processing (4) Storage	1/2 1/2 1/2 1/2	[2]
[8]	(1) Ready-to-use (or) customised (2) Tailored	1 1	[2]

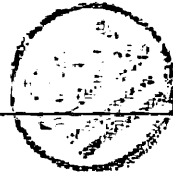
$\frac{[1]}{b}$



Qn.No	Scoring Indicators	Split Score	Total Score												
[9]	<table border="1"> <tr> <td data-bbox="258 347 734 436">(1) Owner and Business have separate existence</td> <td data-bbox="734 347 1129 436">Business Entity Concept (or) Accounting Entity Concept (or) Economic Entity Concept</td> </tr> <tr> <td data-bbox="258 436 734 526">(2) Recording monetary events only.</td> <td data-bbox="734 436 1129 526">Money Measurement concept (or) Monetary unit concept</td> </tr> <tr> <td data-bbox="258 526 734 593">(3) Business has got indefinite life</td> <td data-bbox="734 526 1129 593">Going concern Concept (or) Continuity Assumption</td> </tr> <tr> <td data-bbox="258 593 734 683">(4) Follow same accounting practices year after year</td> <td data-bbox="734 593 1129 683">Consistency principle</td> </tr> <tr> <td data-bbox="258 683 734 761">(5) Stock is valued at cost price or market price whichever is less</td> <td data-bbox="734 683 1129 761">Conservatism (or) Prudence principle</td> </tr> <tr> <td data-bbox="258 761 734 824">(6) Compare expenses with revenues</td> <td data-bbox="734 761 1129 824">Matching principle</td> </tr> </table>	(1) Owner and Business have separate existence	Business Entity Concept (or) Accounting Entity Concept (or) Economic Entity Concept	(2) Recording monetary events only.	Money Measurement concept (or) Monetary unit concept	(3) Business has got indefinite life	Going concern Concept (or) Continuity Assumption	(4) Follow same accounting practices year after year	Consistency principle	(5) Stock is valued at cost price or market price whichever is less	Conservatism (or) Prudence principle	(6) Compare expenses with revenues	Matching principle	1/2 x 6	[3]
(1) Owner and Business have separate existence	Business Entity Concept (or) Accounting Entity Concept (or) Economic Entity Concept														
(2) Recording monetary events only.	Money Measurement concept (or) Monetary unit concept														
(3) Business has got indefinite life	Going concern Concept (or) Continuity Assumption														
(4) Follow same accounting practices year after year	Consistency principle														
(5) Stock is valued at cost price or market price whichever is less	Conservatism (or) Prudence principle														
(6) Compare expenses with revenues	Matching principle														
[10]	<p>Capital at the beginning =</p> <p>Capital at end + Drawings + Loss during the year - Additional Cap.</p> <p>= 1,56,000 + 14,000 + 20,000 - 40,000</p> <p>= 1,90,000 - 40,000 = ₹ 1,50,000</p> <p>(or) Any other method of correct calculation (or) Simply stating the amt of ₹ 1,50,000</p>	[1] [1] [1]	[3]												
[11]	<p>(a) Student</p> <p>(b) Student Adm. No.</p> <p>(c)</p> <table border="1"> <tr> <th data-bbox="258 1489 534 1545">Student Adm. No</th> <th data-bbox="534 1489 758 1545">Stud. Name</th> <th data-bbox="758 1489 933 1545">Stud. sex</th> <th data-bbox="933 1489 1129 1545">Stud. class</th> </tr> <tr> <td data-bbox="258 1545 534 1635">1325</td> <td data-bbox="534 1545 758 1635">Afiya</td> <td data-bbox="758 1545 933 1635">Female</td> <td data-bbox="933 1545 1129 1635">XII-Commerce</td> </tr> </table> <p>(or) Any such assumed data</p>	Student Adm. No	Stud. Name	Stud. sex	Stud. class	1325	Afiya	Female	XII-Commerce	1 1	[3]				
Student Adm. No	Stud. Name	Stud. sex	Stud. class												
1325	Afiya	Female	XII-Commerce												
[12]	<p>→ MS Access</p> <p>→ Table / Table Design</p> <p>→ Data type</p> <p>→ Set primary key</p> <p>→ Save the table</p>	<p>Any two steps</p> <p>Give Full score</p> <p>1 1/2 + 1 1/2</p>	[3]												



Qn.No	Scoring Indicators	Split Score	Total Score																																				
[13]	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%; text-align: center;">Dr</td> <td style="text-align: center; font-weight: bold;">Profit & Loss A/c</td> <td style="width: 30%;"></td> <td style="width: 10%; text-align: right;">Cr</td> </tr> <tr> <td>To Salary 12,000</td> <td></td> <td></td> <td></td> </tr> <tr> <td>less prepaid 1,500</td> <td style="border-top: 1px solid black; text-align: right;">10,500</td> <td></td> <td></td> </tr> </table>	Dr	Profit & Loss A/c		Cr	To Salary 12,000				less prepaid 1,500	10,500			3	[3]																								
Dr	Profit & Loss A/c		Cr																																				
To Salary 12,000																																							
less prepaid 1,500	10,500																																						
	(or) Mentioning the amt. of salary as ₹ 10,500 [Give full score]																																						
[14]	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 30%;">Transaction</th> <th style="width: 40%;">Assets = Liabilities + Capital</th> <th style="width: 10%;"></th> <th style="width: 10%;"></th> </tr> <tr> <td></td> <td style="text-align: center;">Cash + Goods (stock) = Creditors + Capital</td> <td></td> <td></td> </tr> <tr> <td>(a) Started business with cash</td> <td style="text-align: center;">$+1,00,000 + 0 = 0 + 1,00,000$</td> <td style="text-align: center;">1</td> <td></td> </tr> <tr> <td>(b) purchased goods from Memon</td> <td style="text-align: center;">$0 + 30,000 = +30,000 + 0$</td> <td style="text-align: center;">1</td> <td></td> </tr> <tr> <td style="text-align: center;">New Equation</td> <td style="text-align: center;">$1,00,000 + 30,000 = 30,000 + 1,00,000$</td> <td></td> <td></td> </tr> <tr> <td>(c) Sold goods for Cash</td> <td style="text-align: center;">$+20,000 - 20,000 = 0 + 0$</td> <td style="text-align: center;">1</td> <td></td> </tr> <tr> <td style="text-align: center;">New Equation</td> <td style="text-align: center;">$1,20,000 + 10,000 = 30,000 + 1,00,000$</td> <td></td> <td></td> </tr> <tr> <td>(d) paid salary</td> <td style="text-align: center;">$-5,000 + 0 = 0 - 5,000$</td> <td style="text-align: center;">1</td> <td></td> </tr> <tr> <td style="text-align: center;">Final Equation</td> <td style="text-align: center;">$1,15,000 + 10,000 = 30,000 + 95,000$</td> <td></td> <td></td> </tr> </table>	Transaction	Assets = Liabilities + Capital				Cash + Goods (stock) = Creditors + Capital			(a) Started business with cash	$+1,00,000 + 0 = 0 + 1,00,000$	1		(b) purchased goods from Memon	$0 + 30,000 = +30,000 + 0$	1		New Equation	$1,00,000 + 30,000 = 30,000 + 1,00,000$			(c) Sold goods for Cash	$+20,000 - 20,000 = 0 + 0$	1		New Equation	$1,20,000 + 10,000 = 30,000 + 1,00,000$			(d) paid salary	$-5,000 + 0 = 0 - 5,000$	1		Final Equation	$1,15,000 + 10,000 = 30,000 + 95,000$			4	[4]
Transaction	Assets = Liabilities + Capital																																						
	Cash + Goods (stock) = Creditors + Capital																																						
(a) Started business with cash	$+1,00,000 + 0 = 0 + 1,00,000$	1																																					
(b) purchased goods from Memon	$0 + 30,000 = +30,000 + 0$	1																																					
New Equation	$1,00,000 + 30,000 = 30,000 + 1,00,000$																																						
(c) Sold goods for Cash	$+20,000 - 20,000 = 0 + 0$	1																																					
New Equation	$1,20,000 + 10,000 = 30,000 + 1,00,000$																																						
(d) paid salary	$-5,000 + 0 = 0 - 5,000$	1																																					
Final Equation	$1,15,000 + 10,000 = 30,000 + 95,000$																																						
[15] (a)	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%; text-align: center;">1.</td> <td style="width: 40%;">Purchases A/c Dr To Sales A/c</td> <td style="width: 10%; text-align: center;">50,000</td> <td style="width: 10%;"></td> <td style="width: 10%; text-align: center;">50,000</td> <td style="width: 10%; text-align: center;">1</td> </tr> <tr> <td style="text-align: center;">2.</td> <td>Cash A/c Dr To Salary A/c</td> <td style="text-align: center;">1,000</td> <td></td> <td style="text-align: center;">1,000</td> <td style="text-align: center;">1</td> </tr> <tr> <td style="text-align: center;">3.</td> <td>Sanjeev A/c Dr To Sanjay A/c</td> <td style="text-align: center;">5,000</td> <td></td> <td style="text-align: center;">5,000</td> <td style="text-align: center;">1</td> </tr> </table>	1.	Purchases A/c Dr To Sales A/c	50,000		50,000	1	2.	Cash A/c Dr To Salary A/c	1,000		1,000	1	3.	Sanjeev A/c Dr To Sanjay A/c	5,000		5,000	1	1	[4]																		
1.	Purchases A/c Dr To Sales A/c	50,000		50,000	1																																		
2.	Cash A/c Dr To Salary A/c	1,000		1,000	1																																		
3.	Sanjeev A/c Dr To Sanjay A/c	5,000		5,000	1																																		
	(b) Give <u>one score</u> for any one of the three mentioned in the question			1																																			



Qn.No	Scoring Indicators	Split Score	Total Score																																																
[16]	<p style="text-align: center;">Machinery A/c</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="3">Dr</th> <th colspan="3">Cr</th> </tr> <tr> <th>Date</th> <th>Particulars</th> <th>Amnt</th> <th>Date</th> <th>Particulars</th> <th>Amnt</th> </tr> </thead> <tbody> <tr> <td>2015 Jan-1</td> <td>To cash</td> <td>90,000</td> <td>2015 Dec-31</td> <td>By Depreciation</td> <td></td> </tr> <tr> <td>July-1</td> <td>" Cash (95,000+5000)</td> <td>1,00,000</td> <td></td> <td>90,000 x $\frac{10}{100}$ = 9000</td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td>1,00,000 x $\frac{10}{100}$ x $\frac{5}{12}$ = 5000</td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td>" Balance c/d</td> <td>14,000</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td>1,76,000</td> </tr> <tr> <td></td> <td></td> <td>1,90,000</td> <td></td> <td></td> <td>1,90,000</td> </tr> </tbody> </table> <p style="text-align: center;">* For each correct posting [1 score each]</p>	Dr			Cr			Date	Particulars	Amnt	Date	Particulars	Amnt	2015 Jan-1	To cash	90,000	2015 Dec-31	By Depreciation		July-1	" Cash (95,000+5000)	1,00,000		90,000 x $\frac{10}{100}$ = 9000						1,00,000 x $\frac{10}{100}$ x $\frac{5}{12}$ = 5000						" Balance c/d	14,000						1,76,000			1,90,000			1,90,000	1 x 4 = 4	[4]
Dr			Cr																																																
Date	Particulars	Amnt	Date	Particulars	Amnt																																														
2015 Jan-1	To cash	90,000	2015 Dec-31	By Depreciation																																															
July-1	" Cash (95,000+5000)	1,00,000		90,000 x $\frac{10}{100}$ = 9000																																															
				1,00,000 x $\frac{10}{100}$ x $\frac{5}{12}$ = 5000																																															
				" Balance c/d	14,000																																														
					1,76,000																																														
		1,90,000			1,90,000																																														
[17]	<p style="text-align: center;">Bank Reconciliation statement as on 31st Jan. 2015.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Particulars</th> <th>(+) Amount (₹)</th> <th>(-) Amount (₹)</th> </tr> </thead> <tbody> <tr> <td>(a) Balance as per cash Book</td> <td>45,000</td> <td></td> </tr> <tr> <td>(b) cheque issued but not presented</td> <td>3,300</td> <td></td> </tr> <tr> <td>(c) Bank charges debited in P.B</td> <td></td> <td>3,000</td> </tr> <tr> <td>(d) Direct deposit by customer into Bank</td> <td>7,000</td> <td></td> </tr> <tr> <td>(e) Interest credited in the P.B</td> <td>1,100</td> <td></td> </tr> <tr> <td>Balance as per pass Book</td> <td></td> <td>53,400</td> </tr> <tr> <td></td> <td><u>56,400</u></td> <td><u>56,400</u></td> </tr> </tbody> </table> <p style="text-align: center;">* Statement form also to be considered.</p>	Particulars	(+) Amount (₹)	(-) Amount (₹)	(a) Balance as per cash Book	45,000		(b) cheque issued but not presented	3,300		(c) Bank charges debited in P.B		3,000	(d) Direct deposit by customer into Bank	7,000		(e) Interest credited in the P.B	1,100		Balance as per pass Book		53,400		<u>56,400</u>	<u>56,400</u>	 	[4]																								
Particulars	(+) Amount (₹)	(-) Amount (₹)																																																	
(a) Balance as per cash Book	45,000																																																		
(b) cheque issued but not presented	3,300																																																		
(c) Bank charges debited in P.B		3,000																																																	
(d) Direct deposit by customer into Bank	7,000																																																		
(e) Interest credited in the P.B	1,100																																																		
Balance as per pass Book		53,400																																																	
	<u>56,400</u>	<u>56,400</u>																																																	
[18]	<p style="text-align: center;">Cash Book</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="3">Dr</th> <th colspan="3">Cr</th> </tr> <tr> <th>Date</th> <th>Receipts</th> <th>Amnt (₹)</th> <th>Date</th> <th>Payments</th> <th>Amnt (₹)</th> </tr> </thead> <tbody> <tr> <td></td> <td>To Balance b/d</td> <td>40,000</td> <td></td> <td>By purchases</td> <td>15,000</td> </tr> <tr> <td></td> <td>" Bank</td> <td>12,000</td> <td></td> <td>" Salary</td> <td>5,000</td> </tr> <tr> <td></td> <td>" Sales</td> <td>10,000</td> <td></td> <td>" Shikar</td> <td>6,500</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td>" Bank</td> <td>9,000</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td>" Balance c/d</td> <td>26,500</td> </tr> <tr> <td></td> <td></td> <td>62,000</td> <td></td> <td></td> <td>62,000</td> </tr> </tbody> </table> <p style="text-align: center;">* For each correct posting 1/2 score each Final answer 1 1/2 score</p>	Dr			Cr			Date	Receipts	Amnt (₹)	Date	Payments	Amnt (₹)		To Balance b/d	40,000		By purchases	15,000		" Bank	12,000		" Salary	5,000		" Sales	10,000		" Shikar	6,500					" Bank	9,000					" Balance c/d	26,500			62,000			62,000	1/2 x 7 = 3 1/2 + 1/2	[5]
Dr			Cr																																																
Date	Receipts	Amnt (₹)	Date	Payments	Amnt (₹)																																														
	To Balance b/d	40,000		By purchases	15,000																																														
	" Bank	12,000		" Salary	5,000																																														
	" Sales	10,000		" Shikar	6,500																																														
				" Bank	9,000																																														
				" Balance c/d	26,500																																														
		62,000			62,000																																														

[4]
6



Qn. No	Scoring Indicators	Split Score	Total Score																																																												
[20]	<p>Trading and Profit and Loss A/c For the year ending 31st December 2015.</p> <p>Dr Cr</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 35%;"></th> <th style="width: 10%;">(₹)</th> <th style="width: 35%;"></th> <th style="width: 10%;">(₹)</th> </tr> </thead> <tbody> <tr> <td>To op. stock</td> <td style="text-align: right;">20,000</td> <td>By Sales</td> <td style="text-align: right;">2,60,000</td> </tr> <tr> <td>" purchases</td> <td style="text-align: right;">1,60,000</td> <td>" cl. stock</td> <td style="text-align: right;">33,000</td> </tr> <tr> <td>" wages 12,000</td> <td></td> <td></td> <td></td> </tr> <tr> <td> Add: o/s 1,000</td> <td style="text-align: right;">13,000</td> <td></td> <td></td> </tr> <tr> <td>" Gross profit c/d</td> <td style="text-align: right;">1,00,000</td> <td></td> <td></td> </tr> <tr> <td></td> <td style="text-align: right; border-top: 1px solid black;">2,93,000</td> <td></td> <td style="text-align: right; border-top: 1px solid black;">2,93,000</td> </tr> <tr> <td>To Salary 15,000</td> <td></td> <td>By Gross profit b/d</td> <td style="text-align: right;">1,00,000</td> </tr> <tr> <td> less: prepaid 2,000</td> <td style="text-align: right;">13,000</td> <td></td> <td></td> </tr> <tr> <td>" General Expenses</td> <td style="text-align: right;">13,000</td> <td></td> <td></td> </tr> <tr> <td>" Bad debts: 1,000</td> <td></td> <td></td> <td></td> </tr> <tr> <td> Add: provision for B/D 900</td> <td style="text-align: right;">1,900</td> <td></td> <td></td> </tr> <tr> <td> (30,000 × 3%)</td> <td></td> <td></td> <td></td> </tr> <tr> <td>" Net profit (transferred to capital)</td> <td style="text-align: right;">72,100</td> <td></td> <td></td> </tr> <tr> <td></td> <td style="text-align: right; border-top: 1px solid black;">1,00,000</td> <td></td> <td style="text-align: right; border-top: 1px solid black;">1,00,000</td> </tr> </tbody> </table>		(₹)		(₹)	To op. stock	20,000	By Sales	2,60,000	" purchases	1,60,000	" cl. stock	33,000	" wages 12,000				Add: o/s 1,000	13,000			" Gross profit c/d	1,00,000				2,93,000		2,93,000	To Salary 15,000		By Gross profit b/d	1,00,000	less: prepaid 2,000	13,000			" General Expenses	13,000			" Bad debts: 1,000				Add: provision for B/D 900	1,900			(30,000 × 3%)				" Net profit (transferred to capital)	72,100				1,00,000		1,00,000	3	
	(₹)		(₹)																																																												
To op. stock	20,000	By Sales	2,60,000																																																												
" purchases	1,60,000	" cl. stock	33,000																																																												
" wages 12,000																																																															
Add: o/s 1,000	13,000																																																														
" Gross profit c/d	1,00,000																																																														
	2,93,000		2,93,000																																																												
To Salary 15,000		By Gross profit b/d	1,00,000																																																												
less: prepaid 2,000	13,000																																																														
" General Expenses	13,000																																																														
" Bad debts: 1,000																																																															
Add: provision for B/D 900	1,900																																																														
(30,000 × 3%)																																																															
" Net profit (transferred to capital)	72,100																																																														
	1,00,000		1,00,000																																																												
	<p>Balance sheet as on 31st Dec. 2015.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 35%;">Liabilities</th> <th style="width: 10%;">Amt. (₹)</th> <th style="width: 35%;">Assets</th> <th style="width: 10%;">Amt. (₹)</th> </tr> </thead> <tbody> <tr> <td>wages o/s</td> <td style="text-align: right;">1,000</td> <td>Cash in hand</td> <td style="text-align: right;">22,000</td> </tr> <tr> <td>creditors</td> <td style="text-align: right;">25,000</td> <td>Debtors : 31,000</td> <td></td> </tr> <tr> <td>Capital : 1,00,000</td> <td></td> <td> less Bad debts 1,000</td> <td></td> </tr> <tr> <td>Add: Net profit 72,100</td> <td style="text-align: right;">1,72,100</td> <td> 30,000</td> <td></td> </tr> <tr> <td></td> <td></td> <td> less provision for B/D 900</td> <td style="text-align: right;">29,100</td> </tr> <tr> <td></td> <td></td> <td>Prepaid salary</td> <td style="text-align: right;">2,000</td> </tr> <tr> <td></td> <td></td> <td>Closing stock</td> <td style="text-align: right;">33,000</td> </tr> <tr> <td></td> <td></td> <td>Furniture & Fixtures</td> <td style="text-align: right;">32,000</td> </tr> <tr> <td></td> <td></td> <td>Plant & Machinery</td> <td style="text-align: right;">80,000</td> </tr> <tr> <td></td> <td style="text-align: right; border-top: 1px solid black;">1,98,100</td> <td></td> <td style="text-align: right; border-top: 1px solid black;">1,98,100</td> </tr> </tbody> </table>	Liabilities	Amt. (₹)	Assets	Amt. (₹)	wages o/s	1,000	Cash in hand	22,000	creditors	25,000	Debtors : 31,000		Capital : 1,00,000		less Bad debts 1,000		Add: Net profit 72,100	1,72,100	30,000				less provision for B/D 900	29,100			Prepaid salary	2,000			Closing stock	33,000			Furniture & Fixtures	32,000			Plant & Machinery	80,000		1,98,100		1,98,100	3	[8]																
Liabilities	Amt. (₹)	Assets	Amt. (₹)																																																												
wages o/s	1,000	Cash in hand	22,000																																																												
creditors	25,000	Debtors : 31,000																																																													
Capital : 1,00,000		less Bad debts 1,000																																																													
Add: Net profit 72,100	1,72,100	30,000																																																													
		less provision for B/D 900	29,100																																																												
		Prepaid salary	2,000																																																												
		Closing stock	33,000																																																												
		Furniture & Fixtures	32,000																																																												
		Plant & Machinery	80,000																																																												
	1,98,100		1,98,100																																																												
	<p>Balance sheet as on 31st Dec. 2015.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 35%;">Liabilities</th> <th style="width: 10%;">Amt. (₹)</th> <th style="width: 35%;">Assets</th> <th style="width: 10%;">Amt. (₹)</th> </tr> </thead> <tbody> <tr> <td>wages o/s</td> <td style="text-align: right;">1,000</td> <td>Cash in hand</td> <td style="text-align: right;">22,000</td> </tr> <tr> <td>creditors</td> <td style="text-align: right;">25,000</td> <td>Debtors : 31,000</td> <td></td> </tr> <tr> <td>Capital : 1,00,000</td> <td></td> <td> less Bad debts 1,000</td> <td></td> </tr> <tr> <td>Add: Net profit 72,100</td> <td style="text-align: right;">1,72,100</td> <td> 30,000</td> <td></td> </tr> <tr> <td></td> <td></td> <td> less provision for B/D 900</td> <td style="text-align: right;">29,100</td> </tr> <tr> <td></td> <td></td> <td>Prepaid salary</td> <td style="text-align: right;">2,000</td> </tr> <tr> <td></td> <td></td> <td>Closing stock</td> <td style="text-align: right;">33,000</td> </tr> <tr> <td></td> <td></td> <td>Furniture & Fixtures</td> <td style="text-align: right;">32,000</td> </tr> <tr> <td></td> <td></td> <td>Plant & Machinery</td> <td style="text-align: right;">80,000</td> </tr> <tr> <td></td> <td style="text-align: right; border-top: 1px solid black;">1,98,100</td> <td></td> <td style="text-align: right; border-top: 1px solid black;">1,98,100</td> </tr> </tbody> </table>	Liabilities	Amt. (₹)	Assets	Amt. (₹)	wages o/s	1,000	Cash in hand	22,000	creditors	25,000	Debtors : 31,000		Capital : 1,00,000		less Bad debts 1,000		Add: Net profit 72,100	1,72,100	30,000				less provision for B/D 900	29,100			Prepaid salary	2,000			Closing stock	33,000			Furniture & Fixtures	32,000			Plant & Machinery	80,000		1,98,100		1,98,100	2																	
Liabilities	Amt. (₹)	Assets	Amt. (₹)																																																												
wages o/s	1,000	Cash in hand	22,000																																																												
creditors	25,000	Debtors : 31,000																																																													
Capital : 1,00,000		less Bad debts 1,000																																																													
Add: Net profit 72,100	1,72,100	30,000																																																													
		less provision for B/D 900	29,100																																																												
		Prepaid salary	2,000																																																												
		Closing stock	33,000																																																												
		Furniture & Fixtures	32,000																																																												
		Plant & Machinery	80,000																																																												
	1,98,100		1,98,100																																																												

~