

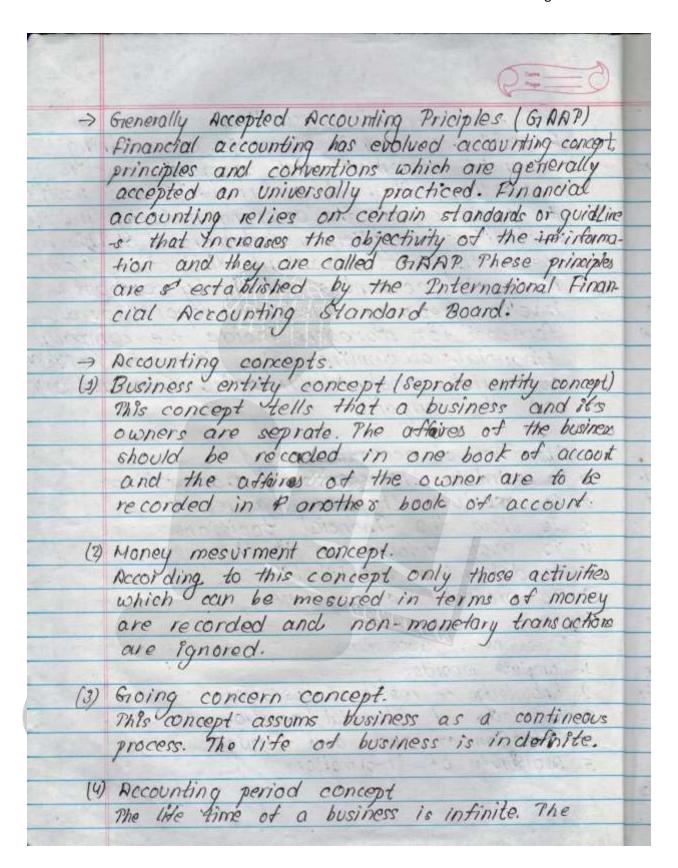
FINANCIAL ACCOUNTING

BCA TU

WHAT'S INSIDE?
Notes of Financial Accounting

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	6==0
	Financial Accounting
1	Connected accounting is the process of preparing
10	Financial accounting is the process of preparing financial statements that companies use to
	show there financial performanence and position
100	Ladilana cumpliona (1) etamper's etc. 11/3 /3
6	one of the most important distinction from
	managerial accounting which by contrast,
	involves preparing deteled reports and
	fore cast for managers inside the company.
	or aid accounting holes to record clossifu
	Financial accounting helps to record, classify summorize, analyse financial transactions
856	summorize, analyses amandas
	of the company.
8	all line A recombine
->	Objectives of accounting
10	To maintain the records of transactions.
2.	To occertain the operating result.
3	To show the financial position.
4.	To avail information to the users.
5.	
6.	To protect the properties:
-	Children and the state of the s
	Functions of accounting
j.	Complete records.
2.	Knowledge of result of speration
8.	Knowledge of financial position
4.	Detection of errors and truads.
5.	Complete records. Knowledge of result of operation: Knowledge of financial position. Detection of errors and fivads. Availability of informations
	The we time of a distinct to ments the
1/3	



economic life of business is divided into small periods which are known as accounting period Voually one year he 365 days is considered I accounting period - Accounting principles 1 Cost principle This principle states that the transactions or events of the business are to be recorded asserts are to recorded at the cost of purchases not at there current market or sell volve. 2. Revenue realization principle.

Recording to this principle, revenue is considered on the date on which it is realized. The revenue is realized by the amount charged for goods sold or service rendered for cash or claim to cash. This principles sery helpful for correct determination of profit. It tells that the total expenditure of a particular period should be compared with the total income of the same period for the actual profit 01 1055. I PATROSCA CAME TO SU AVENUE SI with the property of the bolton of the

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4.	This principle intails the revelation of all
155 100	This principle intails the revelation of all
A 1835	information both favourable and dictenment-
	al to a business.
-	Conventions of Financial accounting
-	tradition
(3)	Conservation
-500	Conservation is the convention by which, when two
1000	values of transactions are available, the lower value
	transaction is recorded. By this convention profit
100,00	should never be overstimeted and there should
	always be a provision for provious.
0	Mada Salit.
(2)	It means that all material facts should be record-
	ed in accounting. Accountant should record important
P. (64	data and the out insignificant information.
	data and use out misignicant mornation
A	Industry practices
0	Industry practices are those accounting issues that
	are unique to a specific industry and which are
	used instead of normal accounting practices and
1515 35	reporting These practices are driven by the unique
TAY DUNE	nature of 4 an industry. Example: mining industria
SUCCESSE	gaming industries etc.
13 75 15	The same of the contract of the same of th
9	Consistency
PER STORY	
ATTO PTO	At prescribes the use of some accounting pringiples from one period of an accounting cycle to the next,

	0	Double Entry Eystem of Book keeping Rules of Debit and Ording. Real a/c
		Debit -> What Comes In
2		Credit -> What Groes out
1	981	a to the second
1	3	Personal alc
1		Debit - The reciver
1		Credit - The Giver.
	a	Nominal
	(3)	Normal- alc
		Debit -> All Expenses & loses.
1		Credit - All Dicome & Gains.
1	-	Debit Credit
1	(1)	Assets Increse Decrease
	(2)	Capital Decrease Increase
1	3	Liabilites Decrease Increase
	0	Promes Decrease Increase
7	(3)	Expenses Increase Decrease.
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1	13	The second secon
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-		feet as we have to you

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(1)	2075/1/2 Ram started a business a	with cash	RS 100,000 of	1
Automorphism and the second	furnishing wanth RS 5 0000 anh	THE STATE OF THE S		100
(2)	2075/1/7 Goods purchased PS 500	0 & pard	RS 50,000 and	7
18	2075/1/10 Old furniture costing A	\$ 20,000 0	old for	
0	RS 12,000			
-c. (6)	the Paid to creditors RN19,00	00 in fall	selection.	
0	1/18 Salary pard RS 15000 inclu	ding prepa	oid PS3000)
Dota	Particulaes !	I Do Amtles	Cr Amt(R)	J
1/1		100,000	San Francisco	
114	Furniture alc Dr	50,000	12	
	To Rams capital		150,000	
	(being Ram started a business	DIE 180	ENGRET	
	with cash and furniture)	The A	Copy of the second	
1/7		55,000	100	
	To cash alc	-	5000	
	To Credibra /C	3/4/ -	50,000	
	(being goods purchased and paid) Cash alc Dr	/AN C	TOTAL BUT	1
1/10	Cash alc Dr	18,000	(AZZI)	1
	P/L alc Dr	2,000		100
	To furniture alc		20,000	1
	I being old furniture costing	1000	The state of	
	sold)	VR - TO	Min Le	10
1/15	Creditors ale Dr	20,000		
	To Discount recived	a too	4,000	
	To cash alc	10 1257	19,000	
Parel 18	Cheing			100
1/28	Salary alc Dr	12,000		-
E	Pre paid ale Dr	3000	1000	
	To cash alc	-	15,000	-
	Ibeing salary paid		200000	

	(==	7
= 3 moved business with cash balance tur R9 100	and bankha	lance
\$ 100,000 and machinery RS 30,000	-	
I Perchase goods worth RS 80,000 and paid		o no cash
and balance by issuing cheque:	2 15 A 10 B 7	6244
solary paid Rs 20,000 and still due	RS 10,00	0- 1
= Intersta rated RS 50,000 including adv		
Deprecation recivecharged RS 10,000 a		
	E Debit Amt	Marie Control of the
cash alchalance Dr	100,000	THE R. P. LEWIS CO., LANSING, SANSAGE SPINS
	200,000	
Machinary ale Dr	30,000	
To capital alc		3,30,000
(being business started)	weinniske	2/1
2. Purchase alc Dr	80,000	
To cash ale	1	50,000
To bank alc	-	30,000
lbeing goods purchase and paid on cash and cheque)	the start	マンナニング
cash and cheque)		
3. Salary alc Dr	90,000	-
To cash a/c		20,000
To outstanding alc		10,000
(being solary paid)	MATERIA	
4 Cash ole	50,000	-
70 intrest	-	45,000
To advance intrest	-	5000
their invest roded including advance	the same of	
S. Deprecation alc Dr	10,000	-
To machinary	-	10,000
I being deprecation charged on machinary		
	508,000	500,000

(being salary distributed) 1/20 Cash alc Dr 5000 — To Ram ac 5000 (being rent recived)			€=	
1.1 Ram started a business with \$\$100,000. 1.5 Furniture purchosed for \$\$10000 1.7 Goods sold to Hari for \$\$5000 1.10 Salary distributed \$\$815,000 1.20 Rent recived \$\$5000 Date Particular \$\$100,000 - 100,000 Illering Ram started a business) 1/2 Cash alc Dr To cash alc (being furniture purchased) 1/4 Hari alc Dr To sales alc (being goods sold) 1/10 Salary alc Dr To cosh alc (being salary distributed) 1/20 Cosh alc Dr To Ram ac (being rent recived)	3300	Journal Entries	Saluk anni	
1.5 Furniture purchased for R\$ 30000 1.7 Goods sold to Hari for R\$ 5000 1.10 Salary distributed R\$ 15,000 1.20 Rent recived R\$ 5000 Date Particular 100,000 If Debit And Crant 100,000 Iseing Ram started a business) If Furniture alc Dr To cash alc (being furniture purchased) 1/1 Hari alc Dr To sales alc Ibeing goods sold) 1/10 Salary alc Dr To cash alc (being salary distributed) 1/20 Cash alc Dr To Ram ac Ibeing rent recived)	1.1	Ram started a business with RS	100,000.	15
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Date Particular 1/1 Cash alc Dr To Ram's capital (Being Ram started a business) 1/5 Furniture alc Dr To cash alc (being furniture purchased) 1/7 Hari alc Dr To sales alc (being goods sold) 1/10 Salary alc Dr To cosh alc (being salary distributed) 1/20 Cash alc Dr To Ram ac (being ient recived)	1.20	Rent recived RS 5000	NOT NOTED IN	AVIS TEVE
1/1 Cash alc Dr To Ram's capital (Being Ram started a business) 1/5 Furniture alc Dr To cash alc (being furniture purchased) 1/7 Hari alc Dr To sales alc (being goods sold) 1/10 Salary alc Dr To cosh alc (being salary distributed) 1/20 Cash alc Dr To Ram ac (being ient recived)	W070	Million in Continue Daylor or Em	TOTAL CHIEF	FRANKS H
To Ram's capital (Being Ram started a business) J/5 Furniture alc Dr To cash alc (being furniture purchased) 1/7 Hari alc Dr To sales alc (being goods sold) 1/10 Salary alc Dr To cosh alc (being salary distributed) 1/20 Cash alc Dr To Ram ac (being ient recived)	Date		Annual Commission of the Commi	
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(being furniture purchased) 1/7 Hari alc Dr	1/5		19000	THE RESERVE OF THE PARTY OF THE
1/7 Hari alc Dr To soles alc Ibeing goods sold) 1/10 Salary alc Dr To cosh alc (being salary distributed) 1/20 Cash alc Dr To Ram ac Ibeing rent recived)		To cash alc	1 -5000	10,000
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To cosh alc (being salary distributed) 1/20 Cash alc Dr To Ram ac (being rent recived)	4/40	Solary ole Dr	15,000	
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(being sent recived)	2/20		Somi-in	5000
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3 Journalize the following transaction in a Bimal stationary centre.									
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3	trade discount 10% an	nd cash disco	ount 5%						
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lan5	Sold photocopy paper to	o hotel Barna	1 for R520,00						
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Tan B	A fax from Birotogor	vocived stat	ing that						
	A fax from Birotnogar commision RS 2000 is	eaxned out	ing chat						
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0335	430.	Po	TEO SOL	4/30		8 25,000
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July 5	Cas	h deposited	into be	ant.	PS 30,000	Nagt .
July 7	Pur	chosed goods	on ca:	sh Rs	30,000 and	on credit
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July 10	Furn	ature costing	2 RS 1	2,000	sold at	a gain
		13 2,000	A THE PARTY OF THE			
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plys	Rent alc Dr	3	13,000	_
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1	_	Particular	£	Cash Amountle	Date	Particular	Amt (RS)				
	John	To capital al		100,000		By bank alc	30,000				
	Julyk	To PIL alc	9	12,000	July 7	By purchase at	30,000				
	1000	TO PIL aIC	11	2,000	Toly15	By rent alc	13000				
1	1		11		E WITE	By pie paid rent	2,000				
-	1		1	- Property	July 18	By salary alc	25,000				
	1			THE THE PARTY	July31	By balance chi	13000				
				14000	0	TO THE MENTS	114000				
	A09 1	To balance bla		14,000							
	100					15-040-01	212 000				
	Dr.			Bank	alc	Purrel drage	(
0	Date	Particular 1		Imt (RS)	The second secon		Per Commence				
		To capital ale	_	2000	July 3	1 By balcine a	1 80,000				
h_	July 5	To cash alc	30	,000		TOTO					
- Think	- 79			Pices !							
	-	THE STATE OF		0,000		To the ten	80,000				
	Augs	To balance bld	180	0,000	550	Pale ser	18				
50	(SA)					The man of					
	Dr	12.			tal all		C				
	Date	Particular	THE RESERVE AND ADDRESS.	THE PERSONAL PROPERTY OF THE PERSON NAMED IN	THE RESERVE THE PERSON NAMED IN	e Particular	The second second				
	July 31	To balance	c/d	150,000	July 1	By Cash alc	100,000				
	1000		3	1		By bank ak	50,000				
333	13		1	150,00	The same of the sa	con ald	150,000				
9	13			- Herry	Aug 1	To balance bel	150,000				
		the section distributed to the second									
		Torchase ole									

				6:	==0
30	A SECTION A	Pure	chase a	6	0.
Dote	Particular			articular	Amt (R)
July 7	To cash alc	30,000	July31 84		40,000
0	TO ABC company	10,000	1	un Ban i	1
		40,000	a Diam	29 40,00	40,000
Aug 1	To balance bld	40,000	The same	The Park	42
1		San Contraction	ARTHUR !	the majorities	The state of
Dr	,	ABC	co alc		(
Date	Particular &	Amtles) Date	Particular	Amt (RS)
July31	To balance cld	10,000	July 7	By purchase	
	Colonial Colonial	1		ALC: BERTON	11
-		10,000	1 2	13.04	10,000
			Aug 1	By balance Ha	10,000
Dr		Furn	iture a		No.
Date	Particular	& Amtl	The second secon	Contract of the Contract of th	ar Amt(RS)
July31	To balance cld	12,00	A CONTRACTOR OF THE PARTY OF TH	0 By cash al	
	Place No.	12,000		13	12,000
			-	To Lalana	
			MUY 1	110 Dalatice a	WI LLINGE
			Aug 1	To balance b	4 12,000
		P1	Lalc	Tro battance a	0,
	Particular	2 2			C)
Dr Dote Julyss	Particular To balance old	Amt (R	L alc es) Date	Particular	On Pant (RS)
Date		Amt(R	Lalc Os) Date		C, Amt (RS) 2,000
Date		Amt(R	Lalc Os) Date O Tuly 10	Particular By cash all	2,000 2,000
Date July21		2,00 2,00	Lalc S) Date O July 10 O Nug1	Particular	2,000 2,000
Date July I	Po balance old	Amt(R	Lalc S) Date O July 10 O Nug1	Particular By cash all	2,000 2,000
Date Date	Porticular	A mt (R 2,00 2,00 Rent Amt (R	Lalc S) Date O Tuly 10 O Nug1 O Date	Particular By cash all	2,000 2,000
Date Julyss Dr	Po balance old	A mt (R 2,00 2,00 Rent Amt (R	Lalc S) Date O July 10 Nug1	Particulars By cash alo Boy balance	2,000 2,000 2,000 Cr

	Dr-Drowing-> personal use		Sen.
	Clarical a human will a A. I. E.	./	A 0.7.50.0
1.		nance o	+ AS 500,0
(201)	Purchase goods for RS 20,000	Montheod	100
	Purchase good worth RS 10,000 -	from Hari	A COLUMN
4.	1, 2, 2, 0, 00	0	100
	Rent paid RS 5000	12 000	1
16	Comission recive Rs 3000	20 Da 30	EIR
+.	Depreciation funiture by RS 20,0	08 20,00	00
1 2 0			10
	Particular		f Gami
1/1 4	Capital ole Di	500,00	
	To bank alc	-	500,000
	(being business started)		
1/2	Purchase alc Dr	20,000	
	To cash alc	-	20,000
	(being good purchase)	40.00	13
1/3		10,000	
TO STATE	To Havis ale	70-62 (2)	10,000
1000000	lbeing good purchase from Hars)		
1/4	The state of the s	10,000	-
111	To cash alc	-	10,000
	(being goods sold on cr)		1
1/5	Rent alc: Dr-!	5000	-
	70 cash 9/c	0 04 00 1	5000
10000	(being rent paid)		Table His
46		3000	- 100
	To commission ale	-	3000
	(being commission received)		111
2/7	Depreciation alo	20,000	24
0306	70 firniture ale	100 OF	20,000
1.00 82	Total.		
	The state of the s	OF 100	tout -

	Sales book			12 17 1
200	Particular	Invoir J	Detail	Total
10000	S.V Academy, buffet system - 200 bottles of Alcoholic beverage	Shirt	STANKE.	COLLEGE .
	-200 bottles of Alcoholic beverage	323	60,000	
100	@ 300 each.	12.0	Charles of the Control of the Contro	
	150 bottles of Non-alcoholic		3,750	E FE
	beverage @ 25 each	March 1	63,750	ture!
	tess 5%	A COLOR	3187.5	
100		-	Bridge.	60,2562.5
1 55	Sports club, Janakpur			Britis S
	40 Gartic soups @ RS70		2800	
	Sports club, Janakpur 40 Garlic soups @ RS70 30 mushroors soups @ 90		2700	
	DIVINITIAL MENTAL OF THE PARTY		THE STATE OF	5500
No. of Street	Stablish Stablish See	Sicial	N. 45	660625
		th spa	X CONTRACTOR	1905
	The Market State of the State o			
BEST OF	Ness			
1000	The All Lines		R 213	
				-
	- Call		35. (3)	-
NES.		IS IS		
				17,476
			19/19/5	

			Purcha	e boo	ok.				
Date	Particular				黎生	Detail	7	Ptal .	
Jan 2	XYZ Put-Lite		Kathma	ndu	FIRE F.	amtount		lmt.	
	-20 Yamaha	mor	torcycle @	RS \$2000		2400000		To got	
DOLL	-40 Suzula m		- Control of the Cont	A COLUMN TO SERVICE AND ADDRESS OF THE PARTY		5 200000	7	600000	
Jan15	ABC Put . L	td	, Butwa	d		e Aug			
	-30 Hero St	lei	nder @ 1	22,000		3660000		3	
	- 20 Hond UI	nico	un @128	000		2560000			
	9.00				A	6220000		CUTGO	
	less trade				374	933000	5	287000	
Jan 25	Sunta Put·l			A-Day	78	OF DRAFT	10	8,87000	
	-2 Dro Sco,					200,000			
	- A HON da Si	ene	rator 6	230,000		30,000			
	1	19		4.5		20,0,000	3.1	Listant	
1000				-	1	23,000	20	29000	
			C WAST	1000	30	Star and	1	308400	
Dr	T	tir	chase ai	Carol		4	Ď.		
Darle	Particulae	- Barrier			1 0	10 /	17		Cr
•	To sondry	-	13084000	Date		articular		Amt(R)	
	creditors	H	JOOP YOU		oy	balance cla		1308000	
	10	+	1 3094000	The second	100			manife	
	To balance Hd		13084080	-	AV DV		+	13084000	4
	- COMPLO 44	-	000,000		200	THE STATE OF THE S	+		1
n .		X	YZ PVt	td ak				-	Cr
Date	Particular	5	Amountle			rticular	E	The second second	7
	To balance old	Ï	7600000	Purc		purchase q		7600000	
			7600000		1	1	-	760000	-
					By	balance be	1	76 0000c	-
					-	00	+	7000000	1

	Date Jon 10	Bikas 30 ci	hiculare historiani hoirs @ RS 8	000	Debi	Detail amt	16tal
	Jan 10	30 CI	hoirs @ RS 8	000	10 Sept	ORGANIA VI	S(0)T
					Maria Sala	DULANA	
		20 7	10 / las (a) DA			24000	-
			obles @ RS	600		6000	30000
_	Janzo	MAN	an Dhanus	2. 1/20	P SE	TATE AND A	
	The state of		Imories @ R			20.00	
			ables @ R		-	2000	100000
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11.0	182		Particular 7	Am+(ps)	Date	Posticular	I Amtio
		1	To bolanced	33800		By sundry	33800
		The second	1			creditors	03000
		4.03	MARIN AND I	33800			33800
	1					By balancely	33800
			The same of the sa				
		- 10			4 3 6		
			Topological Park St.			Caraco	
	- 5			COLINA	VIIV		
		4 15		7 1100	-	1000000	

3		30	sales	Returi	n BOOK	-			
	Jate.	Particulars		7 23	Credit no	-	Deta	111	Total
	Harch11	Bishal	I VOLU	100	1000		CIII		
		2 quintal W	heat @ A	es 1200	19 Sedil	22	2400)	
	TENDER	20 Fg Rice	@ RS 4	0	West !	Œ.	800		10720
			T TOLL		-				3200
	March23	Jogodish				18	C.Y.	176	
		4 kg Gihee (30 liter Oil	@ RS 20	00.	AL MERIE		800	3	
	1000	30 Titer Oil	@ RS	80	100°		240	0	
	1 5000				ST COLUMN	3	11/1/19	4	3200
	Construction of the last of th	and the second					-		6400
			PRIMA				Cores		
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	2001	0. 11			return			1-1	
	Pote	Porticular ?	ESCHARACE AND ADDRESS OF THE PARTY OF THE PA	Date	Part	_		_	
7	E LA COLLA	90 sundiy debtors	6400		By Ba	la	nce	1	6400
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	0.30	To bolance do	6400				Land I	=	0 100
			10 TO.						10
		No.			The same	7	Tayo	-	
(1)	Purch	nose Book ->	Purche	ase al	CTO Cre	di	tors	T	
			The second second		The Contract of the Contract o	A 4	al m		12
0	Sales	book → sol	es alc	T>D	ebtors	1			
	THE PARTY NAMED IN		Tal.	1> C	r side	1			
			100	Section St. Vo.		UN.	160 650	4	
(3)	Purch	ase Peturn	Book	-> P/	IR ale	T	> Cre	ed1	tois
0	2	Return Book	TO THE	The same	Sept.	4	Cr. s	id	e.
1 43	Solox :	Opturn Root	-3 CV	Pal	10 -> 7	m	Lavo		

Back	Rec espt.	_	7.7	-	-	Dis	_		-	-		-	-	_	0
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	To Mohan's	1	-	48,0	-	_		9		By +	-	-	_	3600	
85	The second second second second	عصنيت		-	_	20	0	12	_	By po		THE RESERVE AND ADDRESS OF THE PERSON NAMED IN	_	44000	
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	70 Kumors			64	-	-	20	30		11			_	G,000	
	io r-centers	410	2	04	00	1	20	· Committee	Paraula	By so		and the same of the	\rightarrow	20260	
	a monte and			80.	260	U	ca			By	qiu	/ALYA	-	80 260	+CM
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252,					1	200	K	Be	10/	k cos	· h :	RANA			0
Date	Particular	K	Bo	ok I	CDS	h	Da	ta		artic				Bank	COX'S
	70-C	سنبهد			egg	_	March Committee	modces:	_	bank	PROFESSION	-	MANUAL PROPERTY.	90,000	
	B balance ble		65,	000	58,									-,,,,,,,,	35,000
14	To cosh ale	6	80	00		-	9	3	117	prepa	ind	oalc		1000	2,00
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20	To sales alc	1	9				2		-	cas			-	4000	BESCHOOL
26	To bank alc	C		75 4	ALC: NAME OF PERSONS ASSESSED.			-	more	drau			5203		
31	To cash alc	_			_		29		34.	salar	y a	10		11,000	
		1	3		-		-	1 2	By	ban	ic q	1/6	C	2×€	2,000
	A LENDT	1	1	3,40			3	_	-	1601	_			19900	AND DESCRIPTION OF THE PERSON NAMED IN
	A TAKEN	13	90	000	7	1500			V		Service Co			90,000	7/500
	To balance blo	1	6	9000	114	1500			-						

				Pai-la	001	16.90		6	
5		H Cook	The second second	Priple	-	mn cash	or proof on particular		4/20
3	Particular	E Cash	THE RESIDENCE OF THE PARTY OF T	Dis	Date	The state of the s	The second second		PIS
	to romal sale	100 NOT THE RESERVE OF THE RESERVE O	CONTRACTOR OF THE PROPERTY OF	100	3	Taybankal	CONTRACTOR OF THE PERSON NAMED IN COLUMN 1	1000	20
븕	To cash a.la		5,000	200		By merchan		5,00	_
킄	to sales ak		6,000	Car	10	By wage al			0 200
2	2 debtors ale	-	5,000	-	11	By telephone al			
ş	To sale is ale				30	By balance of	-	-	
á	To debtars alc			100	100	by building in	2000	2000	
Ĭ	Debias de		23000	200			2380	2300	W 200
i	To balance bld	The second second		200			340	230	-
ı	10 Datanco na	20300	0 200			W week to			
			7,	riple o	colun	on cash	book		C
200	Particular &	Cash	THE RESERVE OF THE PERSON NAMED IN	AND DESCRIPTION OF THE PERSON NAMED IN	passide remains	A STATE OF THE PARTY OF THE PAR	PERSONAL PROPERTY.	THE PERSON NAMED IN	Cr
100	Particular F	- BOARDAN LANGUAGE	THE PERSON NAMED IN COLUMN 1	riple (Date	Particulor	& Cash	THE PERSON NAMED IN	
100	To balance bld	4000	Bank	Dis	Date Jans	By tolancet	& Cash	Bank	
200	To balance bld To Kumars atc	4000	Bank	AND DESCRIPTION OF THE PERSON NAMED IN	Date Jans Jans	Particulor	2900	Bank	DA
2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	To balance bld To Kumars atc	2900	2900	Dis	Jans Jans Jans	Particular By bollance by By bank alc	2900	Bank 10000 5400	DA
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		Drawing, Assets, expenses 11055 Corpital, liability profit -> Cr	revi	Dr enue, inco	me =
	10	Trial Bala	nce		
	177	of Himal			TEST.
	Marie	as @n 207	11.1	The second secon	0
	SINO	Heads of Account	E	amt	Em
	1.	Furniture & fittings		525	13/10
	2.	Bills payable		10 PC 16	120
	3.	Capital	13	SAME!	170
100		sales - sales		AL AL	140
-	6.	Discount received	R A	35900	170
-	-7.	Drawings		1000	
-	8.	Creditors			13:
34	A PARTY OF THE PAR	Business premises		8400	
	10	Equipment.	N P	4000	
- C	11			4700	2500
	22			110	
Town -	13	1 - 1 - a manny and		Talls Train	420
		Purchases.		11000	100
100	15.			600	
	16.			1650	The same
	The second second	Cash	-	240	100
-		Bills receivable		1920	1
	-10	OTTIS TECCIOS STATE		34145	34/3
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F-10-			1		
-	1 500				
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Elle					
- 300	198				
THE PARTY					

			Add -> Dr Less - Cr		Add- less-j		0=	
g. g.		2014	Adjusted	1 Tria	/ Bala	nca	-	
51		Heads of Account	/1 //	ius ted	-	stments	Adjust	mei
		-15 6	1	l balance		Juney	balo	
		OF BUILDING	3r	Cr		1 cr	DV	1
6	0	apital stock	208	50,000	160	100	a an	- 5
	_	ccounts pay able	128	10,000	100	31	A CONTRACTOR	1(
		Pachinery	65,000			3000	65,000	
	R	ent paid prepaid	8,000		1 1	00000		
		lary expense	10,000		\$200C)	12,000	_
	6) R	evenues.	1.00	80,000	100	791	TOTO	80
6	F) A	dministrative.	30,000	80,000		181	11/20	
	(expense	30,000		1116	Sist	30,000	N.
	3) 6	Sundry assets.	37,000	0		1110	37,000	33:
	0	commission rate		10,000	- 10	000,000		13,
	A	djustments:	135		14-12		100000	NY.
	g Pr	epaid rent exp	pired		7000	1000	7000	10
	B) 00	distanding salari	es			2000	137	200
	2 00	ommiss ich Accur	ed-		3000	16 183	3000	6
		C TANKE TOW	150,000	180000 :	12,000	12,00 g	55000 1	550
	(3	Rent alc Dr	7000					
		To prepaid e	xpired 7	1000		THE.	no Day P	
			- College	LYIVA			POST	
	(3)	Salary alc D	r 2,000)	141	F-Lyr.		
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		To commis	ion					
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	common stock-ssho		Debentu	7000		(=	
	1 1 0 0 0 1 1	re-date.	inded 1	Ad:	s-tments	1 Adi	sta
5. N	Head of Account	Unddju		2	2. Audies	Tric	-
			Cr	Dr	Cr	Dr	
	0		11		- Sudamin	5400	
	Cosh	5,400		5.41.50 8.55.00		8800	
	Accounts receivable	8,800			A DILA	-	100
3.	Prepaid insurance	2,400			@ 2400		
4.	Supplies	1,300		13000 Carron	\$ 1000		-
5	Equipment	60,000	Life or harmonic and property of	EAGREO	() 1080	0 49200	1
6	Déberriures	10017	40,000		(100	400
7	Account payable		24.00			Phone .	240
8.	Common stock	- 74	30,000			100	300
9.	Dividends.	1,000		23.7	FILL	1000	
10-	Service revenue	Enter	10,900			Marine	109
11	Salaries expenses	3,200	TO DE	1445		3700	
12.	Utilities expenses	800		255	S.W.R	800	
13	Advertising expense	400	No Francis	- 2	CHIEF CO	400	10
N BEND	Adjustments:		@ 240			2400	3
(a)	Insurance Expited.		002401	@ 2400		24000	Sta-
6)	Supplies on hand		15/00	CA 100		1000	Marie I
0	Dopn on Equipment		01880	00108	Vite	10800	
0	Accoued intrest	- SULVIV	0800	8500	500	.500 4-200	500
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CAN THE REAL PROPERTY.		230 1	L/BA				
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400			-				
		22 01.					

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	o to an to allia	tion state	ement.
1.	Bank Reconcilia	biorr order	SAN CALL
4/1-4/16/13	As on	Detail Amt	Total aml -
3.50 . 2 3	Particulous Balance as per cash book	- Cala	3006
-	Add: Add:	A COLOR	PERCHAPO
No. No. by	@Interest received not	2500	2500
1000000	recoded in cash book		
_	1000		Valletta ? It
	a Cheque deposited but not	4000	PITTON.
	sall actual, by bonk	10 00000	1913/
	@ Bank charges not Entered	500	[4500]
	in check tash Book	311 -6 -3.0	6000
	Balance as per pass book.		6000
	are grantly by the service of	100 1000	2017101
	0 . 2 . 6/8 /0	o al adame	on I
2.	Bank Reconcillation	n stutenie	ne
	As on	Detail Am	Total amt
	Particulars and book	De la vivi	50,000
	Balance as per cost books.		
	Addless: 6 cheque has not yet collecte	ed 10,000	2/10/15
-		TVD.	
-	ensurance premium payed	5,000	0002E
-	by bank		
-	U11.		
-	Ocheque issued but not pro	000,00£ bhas	
(n-	for moumont.		
10	in Patroc+ on investment co	lecte 5,000	15,000
10-	d by bank but not debited		50,000

		62	=0
Ħ	Cash Book Pebit balance - Balance	a District	Milde St.
	> Credit bolance -> Overdra	ft.	
	* * * * * * * * * * * * * * * * * * *	Call 2 2 3	
	Pass Book, > Debit balance - overdraft	BARROLLO	
	> Credit balance -> Balance		
	deposite side		
	For overdraft (-)	DING LANGE	107
	CB 1- 1+	101 C 110	14/4 3
	CBV+ / V-	torcial by	-3
			. I
18	Bank reconciliat	ion stateme	nt
	As on	notaril Des	1 1 Tadal ount
	Particular		t Total cunt
	Overdraft as per cash book	MICH MATRICA	(4500)
	Add I leave ited by a system	1000	
	O Amout deposited by a customer into bank but not entered in cash	1,000	794
	book.	A STATE OF THE STA	1
	Dividend collected by the bank	4.550	2550
	not entered in cash book	2,030	2000
-	less	THE STATE OF THE S	
	@ Interest charged on overdraft	450	(450)
	by the bank but no entry has been	WUR -	
	by the bank but no entry has been made in cash book.		
	THE CONTRACTOR OF THE CONTRACT		2400

		Deprecatio	ממ	Q ==	=0		
Anı	nual Depn= 7	urchase g	rice -	-salvage v	alve		
1 SOI	- V Color	ALCONOMIC AND AL		AND STA			
Ani	Annual Depr = Purchase Price - Salvage value Bush life						
	A STATE OF THE PARTY OF THE PAR	2 2 5 0 0 0	-25	000 = 40	00		
Bo	us B = 500	10 -0	= 500	000			
21		BUS 9/0		500 S	OF G		
Date Partie	CONTRACTOR OF THE PARTY OF THE			Particulars ; By Dep alciff	Amt 40000		
		225000	15	By Balance del	18500		
2015-1-1 70 80	alonce 61d	185 000	2015-12-3		40000		
2016-1-1 To Ba	lance bld	185000	2016-12	By Deprojets	185000		
1007		145000		By balanedd			
	bank gk (B)	105000	2017-12:3	By deprays	4000		
7.2 70	varn 42 (9)	> 00000	17	By deprokly By balanced	250t		
		605000	,,		cosa		
70		•			1		

2.1	10	7 40 - 17				
100000	Dr		y alc	O/c		
- OFE A	Date	1	The second secon		Particular:	Z An
COST	JONA	To balance alc	The second secon	-	ByDeprale	80
10000		THE SHAPE OF	41.000 A		By balance de	22 (
000.00	THEY.	STATE OF THE STATES	30000		BOLL WAR	30,
00005	Jana	To balance 4d	22000	Dec H	By Deprale	80
0.00%		200000000000000000000000000000000000000	ALGO DIA	> A	By Balancey	140
	3rd	NACY TO SE	220 00	75-1	0 00	220
	Janz	To balance bld	14 000		By Deprali	800
	4				By bank a/c	40
100	1	walling of	111000	-	By PIL alc	200
CHUCK		Carried Martin	14000	-	Day of the	14
TORONO E				1		
- Bullion	Cal	culation of P	10-18-11	one A's	Sapar Company	
		chase Price -		173-11	1100001	
11772	The second second second second	: Potal Depn.	The second secon	1.4.0	ti Tayon	3
		k value		U- 22018	CTO TOTAL	-
RASTR	se		4000		THE STATE OF	
			2000	Te sn	ONE THE THE	ME
		R	THE REAL PROPERTY.	a Marilla	200 07 14	12
			AV Wa-			
3.			AUNADIO:	976	H SIT	C.
3.	Annu	al Depn = Purch	pase pric	e – sal	vage price	
3.		al Depn = Purch	life		0	
3.		al Depn = Purch achine = 120,0	life		0	
3.			life		0	
3.			11fe 100 - 20,		0	
3.			11fe 100 - 20,		0	
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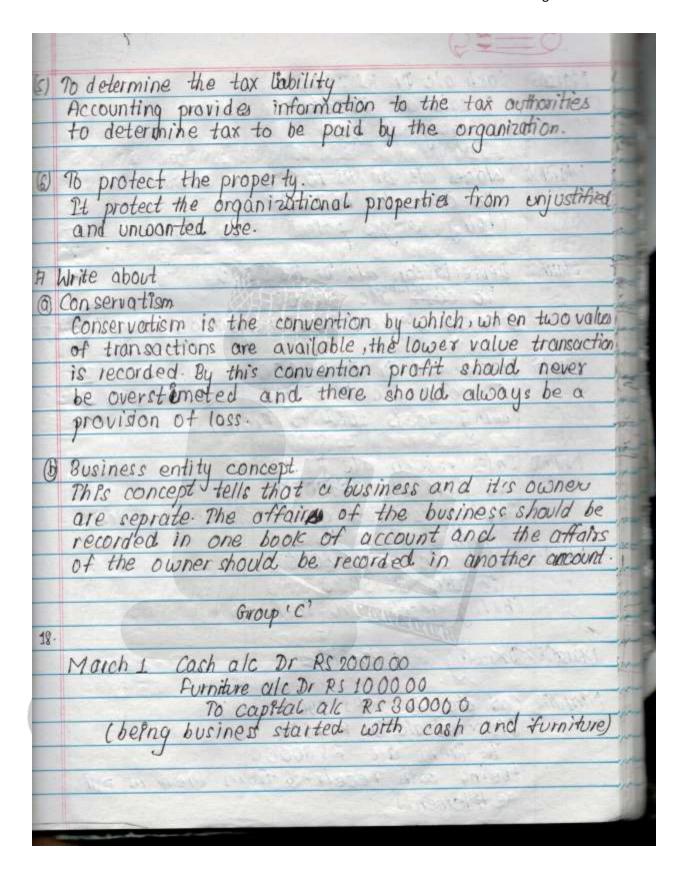
Dr	OF STREET	Machin	ery alc		-
Date	Particulars 7	Amt	Date	Particulan ?	Amt
2073:11	To Bank alc	200000	2073-12:31	By Depn alc (A)	2000
FREE	to was pe uz feat.		11	By balance cld	1800
Letter L	Mal	200000			2000
2074.11	To Bahre bld	180000	2078-12-31	By Depraide)	20,00
7.1	To Bonk alcle)	100000	The same	By Depralcia	5000
Lagar.	Land Control	RANGE TO STATE OF THE PARTY OF		By balance of	2550
JAN S		280000			2800
2075-1-1	To balance bld	255000	2075-6-30	By Dephalo	1000
A STATE OF THE PARTY OF THE PAR	To PIL alclprofit	10,000	6-30	By bankalc	16000
	To Bankalcia	150000		By Dephale	10,00
10.50	No view			By depraid	7500
100	Samuel Control (SA)		THE LOCK	By balancecld	2275
		1 41500	0/	1,	14-15
2076	11) To balance	bb/ 2275	100	1	11
		11			- 11
			1.) 1.		
	Calculation				
	Purchase				Philip
		eph			
	BOOK	value	= 150	0000	Carried Town
	Sellin	9 price	= 16	0000	SAE.
			10	,000	11 50
			Marie Control		

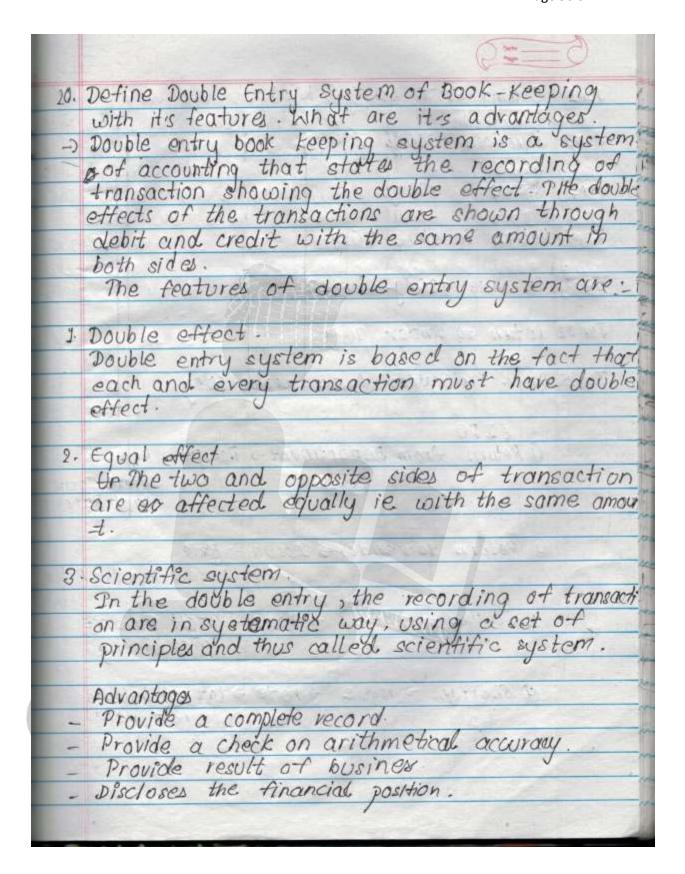
0		N. Comments	N/1- 1	0		-
9.	Dr	2/0 010		A STATE OF THE PARTY OF THE PAR		16 C
page -	Date	Particular ;	Amt	Date	Particular	* Amt
3000			A SHARE SALES OF THE PARTY OF T	4079-1231	By Depr alch	80000
000.051	10.7	To Bank alcul	200000	12.31	By Depraid B	State of the latest and the latest a
	TANK TO SERVICE STATE OF THE PARTY OF THE PA		a sign	35	By balance cld	915000
400000	F-50-100 (1971)	STATE AND		and the second second	The state of	100000
DU CIZ	20751-1	To balance do	915000	2075-1231	By Dep alcin	80000
AUCS ES	ATTURNED TO		- Aleger	1000	By Dep alca	20 000
			915000	126	By balance de	
			915000	89-13	Carulpa 6	915000
	2076-1-1	To balance		2076-1231	By Departies	20000
0.1157-71	9000	TO PIL alcip	10,000	11	By bank gla	150,000
	Theresay	THE PARTY OF			By Deproleta	60000
EGRE	1				By Dennia)	20,000
			825000		By balance	\$25000
	25-5-1		825000			825000
	2077-1-1	Po balance bld	575000		SUSPERIOR PROPERTY.	
			-			
	calcu	lation o	+ PIL			
		hase pri		00000	0x1 = 2000	000
	No.				4	500
	less	(Total D	epn)	a Hatte	= 6000	1/1
		BOOK val		27	440,0	The same of the sa
	A ROLL	Selling p		200	150,00	
		JP			10000	
					- 0 - 0 - 0	tale for

	2 of Standardian of Explain it a objective
16. d	Define Financial Accounting ? Explain it's objective.
	cinaneral accounting is the process of project
- Caraller 3	financial accounting is the process of preparing financial statement that companies used to show there financial position and performance
0,000	to the second outside the company including
000000	to the people outside the company including investor, suppliess, customers etc. It helps to
1000007	some alargety analyse symmetrize the finantial
DOCUMENT OF THE PARTY OF THE PA	record classify, analyse, summarize the finantial transaction
0000	The objective of financial accounting are:
TOTAL STATE OF THE	ne ogetine or
(1)	To maintain the records of transactions
02	The accounting system concerned with the preparat of financial statement is called financial accounting
	of financial statement is called financial accounting
5000	of includes preprotion of accounts, yenerally on
0.000.47	historical basis. It maintain the proper retord of
0500H	transactions de la
10 00 00 1 TO 1	
(2)	To ascertain the operating results. Financial accounting helps to find profit or loss of a particular period of time.
	Financial accounting helps to find profit or los
	of a particular period of time.
(3)	To show the financial position.
	Accounting aims of showing the timener suite
The same	To show the financial position. Accounting aims at showing the financial statue of an economic entity.
4.	To avil information to the users.
The same of the sa	It aims to supply information to the person or p who are intersected in the activities of an organ
-	directly or indirectly
	directly or indirectly

		6==
	FIFO	Strange S. Late
0	Return to store	THE STATE OF THE S
	Return from Depo 7	BOW W. T. INC.
	·),) factory Receip	ots-) Rate
		t issue - last Rate
(g)	Return to vendor	
	1) SUPPLIERS & TESU	o -) Rate
TO STATE OF THE ST	creditors	1
EM WES	las	test purchase rate.
9345/0	1 DONE POSTOR	SETTION THE REAL
10	Shortage/loss / Damage -	Pesue - Rate
CONTRACTOR		ine V
was tene	THE WORLD SEE THE SEE SEE SEE	atest Balance 1st
Control of the last of the		
DESCRIPTION OF THE PARTY OF THE	Annual Control of the	
0	Sup Surplus / Grain -> Receipts.	-> Rate
0	sup surplus 1 Grain -> Receipts.	V 2001
0	Sup Suplus 1 Grain -> Receipts.	-> Rate V latest Balance 1
0	Sup Suplus 1 Grain -> Receipts.	V 2001
0	Sup Suplus 1 Grain -> Receipts	latest Balance 1
0	Sup Suplus 1 Grain -> Receipts.	latest Balance 1
0	Sup Suplus 1 Grain -> Receipts.	latest Balance 1 Rate
0		latest Balance 1
		latest Balance 1 Rate
		latest Balance 1
		latest Balance 1 Rate
		latest Balance 1

	6 -
16.	Define Financial Accounting ? Explain it's objective.
4	Cinancial accounting is the process of preparing
The state of the s	Financial accounting is the process of preparing financial statement that companies used to
AND STATES	show there financial position and performance
-	to the people outside the company including
THE RESERVE TO	to the people outside the company moderny
epitolog	investor, suppliers, customers etc. It helps to
0703	record, classify, analyse, summarize the finantial
00000	transaction.
Desta Control	The objective of financial accounting are:
1000000	
(9)	To maintain the records of transactions
	The accounting system concerned with the prepara
1000	of financial statement is called tinoncial accounting
2000	It includes preprotion of accounts, generally on
\$ 100 M	historical basis. It maintain the proper retord of
STANDS.	transactions
AUDITOR OF	
10	To accortain the operating results
(2)	To ascertain the operating results. Financial accounting helps to find profit or loc of a particular period of time.
	of a partforman seriod of time.
	or a particular period of
10	To show the tippochal position.
(S)	To show the financial position. Accounting aims at showing the financial state of an economic entity.
	- A on appearing affile
100	of all economic energ.
	The and into making to the ways
9	To avil information to the users.
	It aims to supply information to the person or who are intersected in the activities of an organ
	who are intersected in the activities of all arguments
	directly or indirectly.





1985	Q=
Jani	Opening Stock 500kg @ RS 10
Fan3	Purchase 300kg @ RS11.
Jan 5	Issue 400kg
Ton7	Return to store 20tg
Jan ±0	Purchase 100kg @ RS 13.
Jan 12	Return to vendor 20 kg
Ton 15	Stock verification found surplus 10 by
The second second	O Return from Department -> Recipts -> Rate
MANUAL STATE	latest
	D Return to vendor → Issue → Rate Lotest Purch
	@ Surplus → recipts → Rate → latest Balan
	Shortage - issue - rate - latest balan
	1001 Pare

Ann	reciation (Increasing value)
FIFF	
	10 marks
	Preparation of final accounts.
	(Financial statement) =) Prepare at the production of the producti
	Trading alc schows gross profit or gross
100400	1033.
	P/L-shows Net Profit or Net 1085.
	Balance sheef
	Capital Vabilities Amt Assets Amt
	Capital **
	less: Drawing &
THE RESERVE	Add: Net profit
	less: Net loss
	The state of the s
	85000
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and the same of th	
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		A
		B
		я
	Adjustment: Closing stock > Trading alc - Cr Bls > Assets.	я
0	cincing stock - Trading alc - Cr	я
U.	DBIC - Assets	1
0	Outstanding expenses - Concerned heading Add Lip ILI Trading. Dr	Ħ
(2)	(Ma alla) De Li I Tradino. De	
	(Ma alla) L) P L Trading. Dr	Я
	abalance sheet liabilities.	阊
		H
a	Pre poid expenses - concerned heading subtraction.	Ħ
(3)	(advance payment) - Frat PIL alc Dr	48
	sbalance sheet assets.	II.
	2) bucunce and business and business and business and business and business are business are business and business are business are business and business are business are business are business and business are bus	18
(A)	Advance Income -> concerned heading subtraction;	
9	Pl credit.	
	→ B/s → Liabilites.	74
	5 BB 7 Clavilla S.	4
A	Accrued Income - concerned hed heading add >Add	18
3	136 र वाकि) PIL Co	ΠE
-	→ Bls→ assets	幅
-	7 015 7 038615	-
(Q.	Deprecitation PlL > Do	
(9)	Li Bis -> concerned assets less.	
-	Ly bis -) concerned asserts tous.	8
. 77	Descritations 211-200	18
di	Aprecitation > PIC -> Cr -> BIS -> concerned assets add.	1
	- ors redrice med assers and	-
0	Bad debts -> Pl L -> Dr.	1
8.	(doubtfull -> BIS -> Assets -> Debtors less	-
	de bis)	1
	The state of the s	AND D

(8)	D 9 b A 1011-14 > D11-2 Dr
(9)	Provision for boa debis - Pit - Debtors (lad
SUN!	Provision for bod debts -> PIL -> Dr. (Future मा धाटा होला -> BIS -> Debtors (led) भातेर हुटाकी पैसा bills receivable
-	ons receivable
(0)	Provision for discount on debtors.
(10)	b PIL D7
100	Ly Bls Detbtors less.
Contract of the Contract of th	
0	Provision of for discount on creditors.
Tout to	PIL Cr.
	-) Bls creditors less.
	BARONGIC
(12)	Goods Distributed as free sample.
SAID THE	Grading purchase (less)
-	5 Pll Dr.
(3)	Goods lost & Insurance claim.
in had	C) P/L Dr Unclaimed am2
	c) P/L Dr' Unclaimed com2
	c) Bis Assets claimed amt
70	unclaimed 0 10000 and (Partial payment
-	01100111110
-	70 tat amt 10000 10000 10000
7	Total link 10000 3000 1900
(1)	Drowing ->
(19)	Drowing -> Drowing of cosh -> Bls cash less -> Bls capital less. Drawing of goods-> Inding Purchase (less)
7	-> BIS capital less.
	Travaing of goods - Inding Purchase (less)
	Drawing of goods - Inding Purchose (less)
100	

118.	Dua	dina ac	count	
	Dr For the ye	ding ac		itra 2
F. M. A.	Dr For the ge	Amount	particulars	Ann
1,040'S/]	Particulars To opening stock	CAAAA	WILCOIPA	EU June
NU ST	The man of the first that the same of the		By closing stock	60,0
000	less: proposetur for pesonal use 20,000	TOWN THE L		
ne and	Use 20,000	64.0,000	education of the	-
0015	To carriage	30,000	0000	
11	To wages	40,000		-
WATER THE PARTY OF	To gross protit	2 0000		960
TO MANOR	10 9103	960000	84/1 4/10 5	000
1000	10000 10000		No. 3 to Care	
102s		Profit	and loss account ended 315+ Chai	tro 20%
	or For	no moun	+ Posticulars	
	Porticulars To salaries 50,00	0	Du arnec protit	300
	Add: Ols salaries 650	00 5 6500	o by interest on ca	pian so
	To provision of ind o	WA 5000	By interest on in	nue 10
	10 PTOVISION X WITH	IN 32 ARR		
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	Do 19 HE Edres I Do Copin	50,00	10	-2
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			6=	0
	- Amatria	Balan	ice sheet	1
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Ca	pital & labilites	Amt	Assets	AML
Add	pital 500000 1: Intrest on 50000		Building 3,00,000	NEW D
	capital	ELCH S	1055: Depron 30,000	
less	: Drawing / 2000)		Machinery 50,000	ari mat A
less	: Interest on (2000)	Secretary Comments	less: Deph 2500	
	Drowing		Wallian P	
Add	: Net profit 59 000	WE 2	PANTON TOTAL	
ACCO	ount receivable		TO CONTINUE OF	
399	100 000	Neces	The ROLL OF	
		1000		
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	\$403540			-
	- Was Wise	TE LEE	Mywa	
	The second second		THE STATE OF THE S	
	A SE SERVICE DE MIS	E MAIN	Market Miles at the	-
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e lucio	Water State of the Company	-	at as the same of	-
	The street was a second of the		A STATE OF THE STA	19
had little	A STREET OF THE OWNER, WHEN PERSON NAMED IN	A TOUR	La di Stiga Perting	- 1
No.		AL COMEN	LA SERVENCE CONTRACTOR	-

AIR -> Account " Net sales - sales retor Cash Flow statement.		
De 18411/0 rd	Amt	Amt
Particulars. Cash from operating activities	24840	
O Sales! Net sales)	***	
w. Increase in Debtors BIR AIR	(***)	
AND Decrease in Debtors BIR/AIR	* * *	
Add Provision Increase in Provision for		
bad debts.		STLANE
less: Decreas e in provision for bad	(***)	
debts		* * *
george A and cold	图(4**)	
B cosh of goods sold. Add: Decrease in stock	* **	1
Less: Tricrease in stock	(***)	
Add : Increase increditors BIR AIR		Commen
less: Decrease increditors B R/A/R	(* * *)	
10.88: Decrease The rections of the		* *
Opreating Expenses. Adminstrative Expenses.	1	
Adminstrative Expenses.	(***)	
00111:00 800000	(***)	
n nrenita	X. * *	
less: Increase in prepaid expl	(***)	
Poss: Increase in prepaid exp n Add: Increase in outstanding	***	O HEROLI
(*01)		
less: De crease in outstanding	(* * *)	- 1 N N
expn		(* *
		18 *
@ Interest Expenses d		me us
@ Tax Expenses e		1-1-1-1
1) Interest & Divide nd f	-	(* ××
received C FOA before Extra Ordinary	1	44

Assets 1- 11 Obilities 1+ 0=	
TO THE PERSON AS A SECOND PORTION OF THE	1 1 1 1
Add: Increase in Bank overdraft	* * *
iess: Decrease in Bank overdraft	***
Add: Increase in short term Invest	* + + +
ment	57
Add: Decrease in short term Invest	(x x x)
ment (1424
C FOA	T***
Cash From Investing Activities (CFIA)	DO GIVE
Decrease / sales of Fixed Asets * * *	
litem wise)	THE RESERVE TO THE RE
Increase / Fordiuse	214
litem wise)	NA.
· Vn Crouse III III veocine III	100000
Decrease in investment ***	The state of the s
CFIA * + *	
cash from Financial Activites (CFFA)	
Increase in share capital * **	Di 1500
Increase in share capital (* 4 *)	61
Increase in Loan Decrease Debenture	* x x *
Decrease in loan Debenture (* * *)	Callen 1
Dividend Pard (+ * *)	
AKK ANN	777/6
Net cash Flow (CFOA + CFIA + CFFA)	Line II
THE CONTROL OF STATE	2W
The Later of the l	
printer source	
400	too too

	2nd installment 3nd installment	application all other	d -
	911	and the second second second second	The second second
no te	Particular	Drmt	Cimt
0	Issue of shore at Par	100000	3197
	Bank alc Dr	50,000	SEAT
4	a share application	7-1200	50,000
20 201	to share application being share application	18 NOT 1958	200
IN V	amount received)	10	A
-	amount receives		
(20)	Chara application alc Dr	5 0,000	Can I
*(11)	Shore application alc Dr	-2 1950EM	50,000
	To share capital alc Cherry share application ale transfered to share capital)		
-	Coerny share approve capital	Parting.	Participes
-	transfered to show coping		
	Allotment	85 A 3	STORE
10)	Shave allotment alc Dr	No of share X	DOLLEG
(1)	mare attourness are a	Allotment rote	
	To share capital	rate	131
	lBeing share allotment amt	STREET CONTENTS	Cash I
6.01	is made due)	ends ne	Langue a s
(11)	Bank alc Dr	N NA	TO THE CO.
	To share allotment	N S	
	(Being share allotment amt	W. T.	To rem
	received)	1 4 1 1	Neigh and The Control
		7.	
	Share 1st call	no of char	000 PM
(9)	Share 1st call alc Dr	X-1st call rate	
	To share capital alc		
	(Being share 18+ call and		
	is made due		
(id	Bonk alc Dr		

g	1st case dew 2nd case developt of 2nd case developt of 2nd case developt of 2nd case developt of 2nd case developed 2nd case developed 2nd 2nd 2nd 2nd 2nd 2nd 2nd 2nd 2nd 2n
	fail to pay after allot ment.
	Share Application
	Chare Application U18ank alc Dr 2000x50=100000
	To share application -200x 50 = 100000
	(ii) Share application ale Dr 200x50 = 100000
	To shale capital ,, ,,
Trust.	Allotment Com
Ci	Share Allotment alc Dr 2000x20=40000
	Discount alc Dr 2 000×10 = 2000
	90 share copital alc 60000
(in)	Bank alc Dr 40000
	Bank alc Dr 40000 To share allotment 40000.
	share 1st call
G/	Share 1st call alc Dr 2000x15 = 80,000
	To share capital 30000
(7/7	Bank alc Dr 28500
	Calls in Arrears alc Dr 1500
	To share 1st call 38000

	Share final call
(i)	Share final call alc Dr 2000x5 = 10,000
	To share capital alc 10,000
	The Property of the Property of the Astronomy
(ii)	Bank alc Dr 500
	Calls in errors 100x5=500
	To share final call 10,000
	TO SOME OF A STATE OF THE STATE
	Calls in advance
0	A company Essued 2000 shares of RS 100 each
	Pssved at 10% premium payables as follows:
	RS 50 on application, RS 30 on allotment, RS 20
	on 1st call, RS 10 on final call. All dew money
	were dewly recieved except a share holder
	holding 80 shares failed to pay 1st & final
	call. Another share holder holding 100 shares
	paid the entire amount of the time of 1st
	call.
	The Control of the Co
	Application
0	Bank ale Dr (2000×50) 100000
	To share application ale 100000
	The state of the s
0	Share Application all Dr 10000
	B share capital 10,000
	Sides head circ / Advisoria
	Allotment.
0)	Share allotment all Dr (2000x30)
	To share capital premium are (2000×10) 20000
	To share capital arc 40000
	The willows Sundanies with the