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FIRST YEAR HIGHER SECONDARY EXAMINATION - MARCH 2025

ANSWER KEY - UNOFFICIAL

ACCOUNTING WITH COMPUTERISED ACCOUNTING - CODE FY 350

PREPARED BY P. KESHAV, HSST COMMERCE, GOVT. HSS PONMUNDAM, MPM

+1 Accountancy

Answer Key

PDF

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Answer Key

Pdf

3	A	PURCHASES BOOK																																					
4	C	RECONCILE THE DIFFERENCES BETWEEN CASH BOOK AND PASSBOOK BALANCES																																					
5	C	DEPRECIATION = COST OF ASSET + INSTALLATION CHARGE - SCRAP VALUE / EFFECTIVE LIFE																																					
6		$\frac{80000 - 10000}{10} = 7000$																																					
7	D	OFFICE RENT LIABILITY																																					
8		TO FURNITURE 1000																																					
9	1	CAPITAL EXPENDITURE																																					
10	2	REVENUE EXPENDITURE																																					
11	1	CREDIT																																					
12	2	DEBIT																																					
13	3	CREDIT																																					
14	4	CREDIT																																					
15	A	CREDIT PURCHASES OF ASSETS																																					
16	B	CREDIT SALES OF ASSETS																																					
17	1	25-Mar-14																																					
18	2	THIS CONCEPT REQUIRES THAT A TRANSACTION SHOULD BE INCLUDED IN THE ACCOUNTING WHEN IT IS REALISED.																																					
19	ANSWER ANY 5 QUESTIONS. EACH CARRIES 3 SCORES																																						
20	14	COST OF GOODS SOLD = OP STOCK + PURCHASES - DIR EXP-CLOSING STOCK = 18000 + (70000 - 50000) + 3000 + 2500 - 18000 = 62500 GROSS PROFIT = (90000 - 10000) - 62500 = 26500																																					
21	15	1. WITHDREW CASH FROM BANK FOR PERSONAL USE 2. WITHDREW CASH FROM BANK FOR OFFICE USE 3. WITHDREW GOODS FROM BUSINESS FOR PERSONAL USE																																					
22	16	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="4" style="text-align: center;">PURCHASES BOOK</th> </tr> <tr> <th style="width: 15%;">DATE</th> <th style="width: 60%;">PARTICULARS</th> <th style="width: 10%;">INVL</th> <th style="width: 15%;">RS</th> </tr> </thead> <tbody> <tr> <td>2004 May-02</td> <td>ABC TRADERS 50 WATER BOTTLE @ 1200 BOTTLE 100 NOTE BOOK @ 40 EACH 60 UMBRELLA @ 280 EACH</td> <td>326</td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td>LESS TRADE DISCOUNT 15%</td> <td></td> <td></td> </tr> <tr> <td>MAY-08</td> <td>GAYA TRADERS 40 SCHOOL BAG @ 350 80 RAIN COAT @ 100 EACH</td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td>LESS TRADE DISCOUNT 10%</td> <td></td> <td></td> </tr> <tr> <td></td> <td>TOTAL</td> <td></td> <td>39500</td> </tr> </tbody> </table>	PURCHASES BOOK				DATE	PARTICULARS	INVL	RS	2004 May-02	ABC TRADERS 50 WATER BOTTLE @ 1200 BOTTLE 100 NOTE BOOK @ 40 EACH 60 UMBRELLA @ 280 EACH	326							LESS TRADE DISCOUNT 15%			MAY-08	GAYA TRADERS 40 SCHOOL BAG @ 350 80 RAIN COAT @ 100 EACH								LESS TRADE DISCOUNT 10%				TOTAL		39500	
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