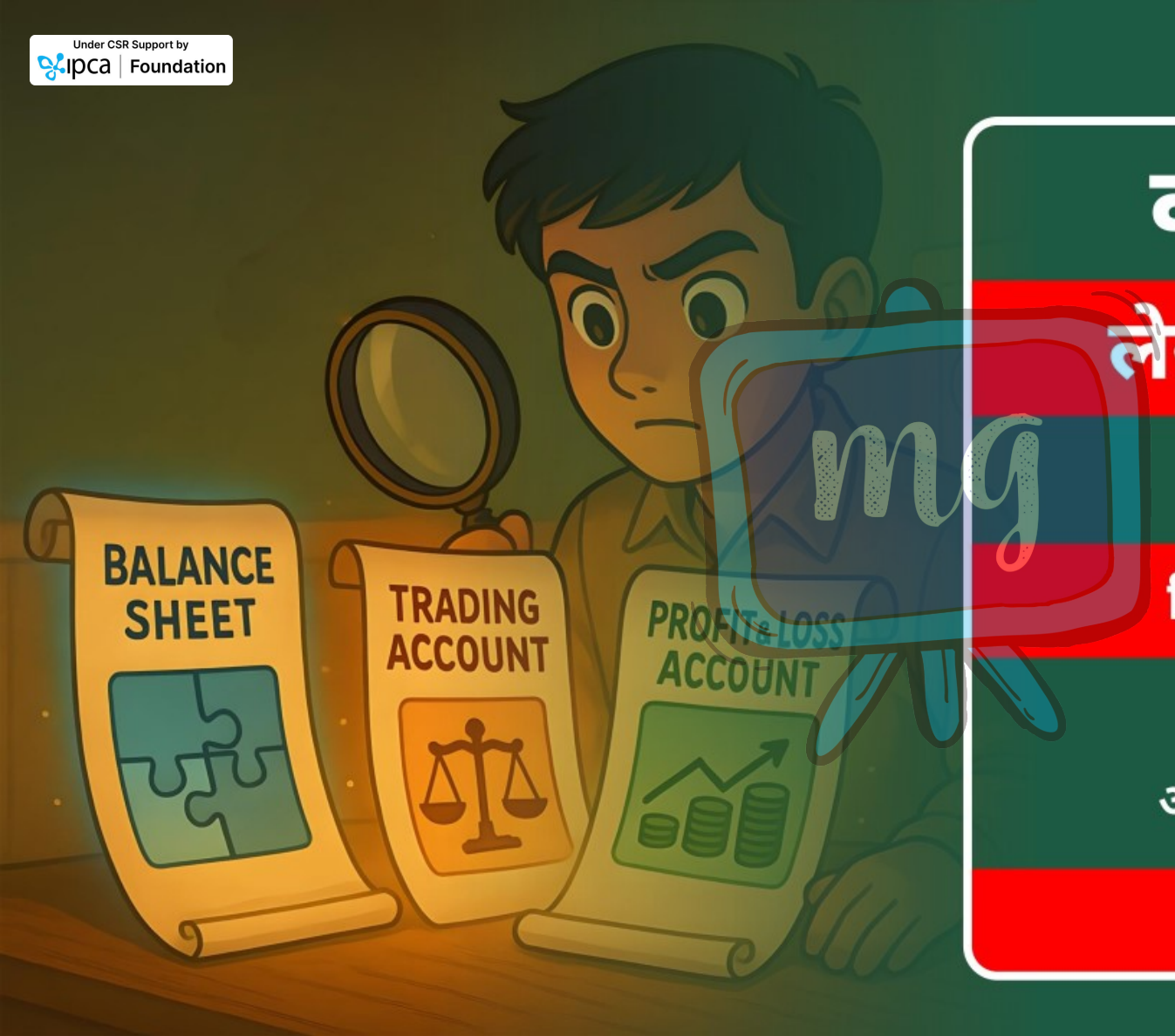
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कक्षा – 11

लेखाशास्त्र – II

अध्याय – 8

वित्तीय विवरण – 1

भाग – 10

आंकिक प्रश्न (11-12)

मनीष कुमार सोनी

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आंकिक प्रश्न

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11. 31 मार्च, 2017 को मिस्टर ए. लाल के निम्नलिखित तलपट से व्यापारिक और लाभ व हानि खाता तथा तुलन-पत्र को तैयार करें।

खाते का नाम	नाम (₹)	जमा (₹)
1 अप्रैल 2016 को स्टॉक (Stock as on April 01, 2016)	16,000	
क्रय व विक्रय (Purchases and Sales)	67,600	1,12,000
आंतरिक व बाह्य वापसी (Return Inwards & Out.)	4,600	3,200
आंतरिक ढुलाई (Carriage Inwards)	1,400	
सामान्य व्यय (General Expenses)	2,400	
डूबत ऋण (Bad Debts)	600	
प्राप्त बट्टा (Discount Received)		1,400

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खाते का नाम	नाम (₹)	जमा (₹)
बैंक अधिविकर्ष (Bank Overdraft)		10,000
बैंक अधिविकर्ष पर ब्याज (Interest on Bank Overdraft)	600	
प्राप्त कमीशन (Commission Received)		1,800
बीमा व कर (Insurance and Taxes)	4,000	
दुपहिया व्यय (Scooter Expenses)	200	
वेतन (Salaries)	8,800	
हस्तस्थ रोकड़ (Cash in Hand)	4,000	
दुपहिया (Scooter)	8,000	
फर्नीचर (Furniture)	5,200	
भवन (Building)	65,000	
देनदार व लेनदार (Debtors and Creditors)	6,000	16,000
पूँजी (Capital)		50,000

अन्तिम स्टॉक ₹ 15,000.

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हल :

Trading and Profit & Loss Account
for the year ended March 31, 2017

Dr. **Cr.**

Particular	Amount	Particular	Amount
To opening stock	16000	By sales 112000	
To Purchase 67600		Less- Return Inward -4600	107400
(-) Return outward 3200	64400	By closing stock	15000
To carriage inwards	1400		
To Gross profit	40600		122400
	122400		
To Gen. Exp.	2400	By Gross profit	40600
To Bad debts	600	By Discount Received	1400
To Interest on Bank overdraft	600	By Commission Received	1800
To Insurance & Tax	4000		
To Scooter Exp.	200		
To Salaries	8800		
To Net profit	27200		
	43800		43800

122400
-81800
40,600

43800
-16600
27,200

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आंकिक प्रश्न

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Balance Sheet as at March 31, 2017

Liabilities		Amount	Assets	Amount
Capital	50000		Cash in hand	4000
Add- Net profit	27200	77200	Scooter	8000
Bank Overdraft		10,000	Furniture	5200
Creditors		16000	Building	65000
			Debtors	6000
			Closing stock	15000
		103200		103200

12. 31 मार्च 2017 को मै. रोयल ट्रेडर्स के निम्नलिखित शेषों के द्वारा व्यापारिक और लाभ व हानि खाता तथा तुलन-पत्र को तैयार करें।

खाते का नाम	₹	खाते का नाम	₹
स्टॉक (Stock)	20,000	विक्रय (Sales)	2,45,000
रोकड़ (Cash)	5,000	लेनदार (Creditors)	10,000
बैंक (Bank)	10,000	देय विपत्र (Bills Payable)	4,000
क्रय पर ढुलाई (Carriage on Purchases)	1,500	पूँजी (Capital)	2,00,000
क्रय (Purchases)	1,90,000		
आहरण (Drawings)	9,000		
मजदूरी (Wages)	55,000		
मशीनरी (Machinery)	1,00,000		
देनदार (Debtors)	27,000		

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खाते का नाम	₹	खाते का नाम	₹
डाक (Postage)	300		
विविध व्यय (Sundry Expenses)	1,700		
किराया (Rent)	4,500		
फर्नीचर (Furniture)	35,000		

- **अन्तिम स्टॉक** ₹ 8000.

हल :

Books of M/s Royal Traders

Dr. Trading and P & L Account for the year ended March 31, 2017 Cr.

Particular	Amount	Particular	Amount
To opening stock	20000	By Sales	245000
To Purchase	190000	By closing stock	8000
To Carriage on Purchase	1500	By Gross loss	13500
To wages	55000		
	266500		266500
To Gross loss	13500		
To Postage	300	By Net loss	20,000
To Sundry Exp.	1700		
To Rent	4500		
	20,000		20,000

266500
−253000
13500

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आंकिक प्रश्न

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Balance Sheet as at March 31, 2017

Liabilities		Amount	Assets	Amount
Capital	200000		Cash	5000
Less- Net loss	20000		Bank	10000
Less- Drawings	9000	171000	Machinery	100000
Creditors		10000	Debtors	27000
Bills payable		4000	Furniture	35000
			Closing stock	8000
		185000		185000