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कक्षा – 11

लेखाशास्त्र – II

अध्याय – 8

वित्तीय विवरण – 1

भाग – 11

आंकिक प्रश्न (13-14)

मनीष कुमार सोनी

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13. 31 मार्च, 2017 को मै. नीमा ट्रेडर्स के विवरणों से व्यापारिक और लाभ व हानि खाता को तैयार करें।

खाते का नाम	₹	खाते का नाम	₹
भवन (Buildings)	23,000	विक्रय (Sales)	1,80,000
प्लांट (Plant)	16,930	ऋण (Loan)	8,000
आंतरिक ढुलाई (Carriage In.)	1,000	देय विपत्र (Bills Payable)	2,520
मजदूरी (Wages)	3,300	बैंक अधिविकर्ष (Bank Overdraft)	4,720
क्रय (Purchases)	1,64,000	लेनदार (Creditors)	8,000
विक्रय वापसी (Sales Return)	1,820	पूँजी (Capital)	2,36,000
प्रारंभिक स्टॉक (Opening Stock)	9,000	क्रय वापसी (Purchases Return)	1,910
मशीनरी (Machinery)	2,10,940		
बीमा (Insurance)	1,610		
ब्याज (Interest)	1,100		

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खाते का नाम	₹	खाते का नाम	₹
डूबत ऋण (Bad Debts)	250		
डाक (Postage)	300		
बट्टा (Discount)	1,000		
वेतन (Salaries)	3,000		
देनदार (Debtors)	3,900		

अंतिम स्टॉक (31 मार्च 2017 को) ₹ 16,000.

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हल :

194180
-175390
18790

18790
-7260
11,530

Books of M/s Neema Traders

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

Particular		Amount	Particular		Amount
To opening stock		9000	By Sales	180000	
To Purchase	164000		Less- Sales Return	-1820	178180
Less- Purchase Return	-1910	162090	By closing stock		16000
To carriage inward		1000			
To wages		3300			
To Gross profit		18790			
		194180			194180
To Insurance		1610	By Gross profit		18790
To Interest		1100			
To Bad debts		250			
To Postage		300			
To Discount		1000			
To Salaries		3000			
To Net profit		11530			
		18790			18790

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आंकिक प्रश्न

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Balance Sheet as at March 31, 2017

Liabilities		Amount	Assets	Amount
Capital	236000		Building	23000
Add - Net profit	11530	247530	Plant	16930
Loan		8000	Machinery	210940
Bills payable		2520	Debtors	3900
Bank overdraft		4720	Closing stock	16000
Creditors		8000		
		270770		270770

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14. 31 मार्च, 2017 को मै. नीलू साड़ी की निम्नलिखित शेषों से व्यापारिक और लाभ व हानि खाता तथा तुलन-पत्र को तैयार करें।

Dr. 364700
Cr. -343370
21,330

खाते का नाम	₹	खाते का नाम	₹
प्रारंभिक स्टॉक (Opening Stock)	10,000	विक्रय (Sales)	2,28,000
क्रय (Purchases)	78,000	पूँजी (Capital)	70,000
आंतरिक ढुलाई (Carriage In.)	2,500	ब्याज (Interest)	7,000
वेतन (Salaries)	30,000	कमीशन (Commission)	8,000
कमीशन (Commission)	10,000	लेनदार (Creditors)	28,000
मजदूरी (Wages)	11,000	देय विपत्र (Bills Payable)	2,370
किराया व कर (Rent & Taxes)	2,800	Suspens A/c	21,330
मरम्मत (Repairs)	5,000		
दूरभाष व्यय (Telephone Exp.)	1,400		
वैधानिक व्यय (Legal Charges)	1,500		

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Dr. 364700

खाते का नाम	₹	खाते का नाम	₹
विविध व्यय (Sundry Expenses)	2,500		
हस्तस्थ रोकड़ (Cash in hand)	12,000		
देनदार (Debtors)	30,000		
मशीनरी (Machinery)	60,000		
निवेश (Investments)	90,000		
आहरण (Drawings)	18,000		

31 मार्च, 2017 को अंतिम स्टॉक ₹ 22,000 है।

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आंकिक प्रश्न

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हल :

Books of M/s Nilu Sarees

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

Particular	Amount	Particular	Amount
To opening stock	10,000	By Sales	2,28,000
To Purchase	78,000	By closing stock	22,000
To Carriage inward	2500		
To Wages	11,000		
To Gross profit	148500		
	2,50,000		2,50,000
To Salaries	30,000	By Gross profit	148500
To Commission	10,000	By Interest Received	7000
To Rent & Taxes	2800	By Commission Received	8000
To Repairs	5000		
To Telephone Exp.	1400		
To legal charges	1500		
To sundry Exp.	2500		
To Net profit	110300		
	163500		1,63,500

250000
−101500
148,500

163500
−53200
110,300

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Balance Sheet as at March 31, 2017

Liabilities		Amount	Assets	Amount
Capital	70000		Cash in hand	12000
Add- Net profit	110300		Debtors	30000
	180300		Machinery	60000
Less- Drawing	18000	162300	Investment	90000
creditors		28000	Closing stock	22000
Bills payable		2370		
Suspense A/c (Diff. in Trial Bal.)		21330		
		214000		214000

Liab. 192670
+ 21330
214000

A → 214000