Under CSR Support by ipca | Foundation

missiongyan



कक्षा - 11

लेखाशास्त्र - II

अध्याय - 8

वित्तीय विवरण - 1

भाग - 9

आंकिक प्रश्न (9–10)

मनीष कुमार सोनी

9. मार्च, 2017 को निम्नलिखित तलपट जो मिस्टर दीपक का है। इस तिथि के अनुसार आप इसका व्यापारिक व लाभ और हानि खाता तथा तुलन-पत्र तैयार करेंगे।

खाते का नाम	नाम रु	खाते का नाम	जमा रु
आहरण (Drawings)	36,000	पूँजी (Capital)	2,50,000
बीमा (Insurance)	3,000	देय विपत्र (Bills Payable)	3,600
सामान्य व्यय		लेनदार (Creditors)	50,000
(General Expenses)	29,000	प्राप्त बट्टा (Discount Received)	10,400
किराया व कर (Rent and Taxes)	14,400	क्रय वापसी (Purchases	8,000
फैक्टरी की बिजली		Return)	4,40,000
(Lighting of Factory)	2,800	विक्रय (Sales)	

Under CSR Support by ipca | Foundation

आंकिक प्रश्न

missiongyan LET'S LEARN TOGETHER

खाते का नाम	नाम (₹)	खाते का नाम	जमा (₹)
यात्रा व्यय (Travelling Exp.)	7,400		
हस्तस्थ रोकड़ (Cash in hand)	12,600		
प्राप्य विपत्र (Bills Receivable)	5,000		
विविध देनदार (Sundry Debtors)	1,04,000		
फर्नीचर (Furniture)	16,000		
प्लांट व मशीनरी (Plant & Mach.)	1,80,000		
प्रारंभिक स्टॉक (Opening Stock)	40,000		
क्रय (Purchases)	1,60,000		
विक्रय वापसी (Sales Returns)	6,000		
आंतरिक ढुलाई (Carriage Inwards)	7,200		
बाह्य ढुलाई (Carriage Outwards)	1,600		
मजदूरी (Wages)	84,000		
वेतन (Salaries)	53,000		

अन्तिम स्टॉक ₹ 35,000.

हल :

Books of Mr. Deepak

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

Particular	Amount	Particular	Amount
To opening stock	40000	By Sales 440000	
To Purchase 160000		(-) Return 6000	434000
(-) Return 8000	152000	By closing stock	35000
To Lighting of Factory	2800		
To carriage inward	7200		
To wages	84000		
To Gross profit	183000		469000
	469000	By gross profit	183000
To Insurance	3000	By Discount Received	10400
To Gen. expenses	29000		
To Rent & Taxes	14400		
To Travelling exp.	7400		
To Carriage outward	1600		
To Salaries	53000		
To Net profit	85000		
	193400		193400

469000
- 286000
183000

193400
108400
85000

Under CSR Support by ipca | Foundation

आंकिक प्रश्न

missiongyan LET'S LEARN TOGETHER

Balance Sheet as at March 31, 2017

Liabilities		Amount	Assets	Amount
Capital	250000		Cash in hand	12600
Add. Net profit	85000		Bills Receivable	5000
Less- Drawings	36000	299000	Sundry Debtors	104000
Bills payable		3600	Furniture	16000
Creditors		50000	Plant & Machinery	180000
			Closing stock	35000
		352600		352600

10. 31 मार्च, 2017 को निम्नलिखित दिये गये विवरण से व्यापारिक और लाभ व हानि खाता व तुलन-पत्र को तैयार करें।

खाते का नाम	नाम (₹)	जमा (₹)
क्रय एवं विक्रय (Purchases and Sales)	3,52,000	5,60,000
क्रय वापसी एवं विक्रय वापसी (Return Inwards & Return Outwards)	9,600	12,000
आंतरिक ढुलाई (Carriage Inwards)	7,000	
बाह्य ढुलाई (Carriage Outwards)	3,360	
ईंधन और ऊर्जा (Fuel and Power)	24,800	
प्रारंभिक स्टॉक (Opening Stock)	57,600	
डूबत ऋण (Bad Debts)	9,950	
देनदार और लेनदार (Debtors and Creditors)	1,31,200	48,000

Under CSR Support by ipca | Foundation

आंकिक प्रश्न

missiongyan LET'S LEARN TOGETHER

खाते का नाम	नाम (₹)	जमा (₹)
पूँजी (Capital)		3,48,000
निवेश (Investment)	32,000	
निवेश पर ब्याज (Interest on Investment)		(आय) 3,200
ऋण (Loan)		(देनदारी) 16,000
मरम्मत (Repairs)	2,400	
सामान्य व्यय (General Expenses)	17,000	
मजदूरी एवं वेतन (Wages and Salaries) (प्रत्यक्ष)	28,800	
भूमि व भवन (Land and Building)	2,88,000	
हस्तस्थ रोकड़ (Cash in Hand)	32,000	
विविध प्राप्तियाँ (Miscellaneous Receipts)		(आय) 160
बिक्री कर संग्रहण (Sales and Collected)		8,350

अन्तिम स्टॉक ₹ 30,000.

हल :

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

Dr. **Cr.**

Particular		Amount	Particular		Amount
To Opening stock		57600	By Sales	560000	
To Purchase	352000		(-) Return	- 9600	5,50,400
(-) Return	12000	340000	By closing stock		30000
To Carriage inward		7000			
To Fuel & Power		24800			
To Wages & Salaries		28800			
To Gross profit		122,200			5.80.400
		580400	By Gross profit		1,22,200
To Carriage outward		3360	By Interest on Investment		3200
To Bad debts		9950	By Misce. Income (Receipts)		160
To Repairs		2400			
To General Exp.		17000			
To Net profit		92850			
		1,25,560			1,25,560

580400
- 458200
1,22,200

125560
- 32710
92850

Under CSR Support by ipca | Foundation

आंकिक प्रश्न

missiongyan LET'S LEARN TOGETHER

Balance Sheet as at March 31, 2017

Liabilities	Amount	Assets	Amount
Capital 348000		Debtors	131200
Add - Net profit 92850	440850	Investment	32000
Creditors	48000	Land & Building	288000
Loan	16000	Cash in hand	32000
Sales Tax Collected	8350	Closing stock	30000
	513200		513200