ANNEXURE-C

		DAV PUBLIC SCHOOLS, ODISHA ZONE							
	I	HALF YEARLY EXAMINATION, SUBJECT: ACCOUNTANCY, CLASS :	XI						
		MARKING SCHEME							
QSTN NO		Marks Allotted	PAGE NO OF NCER T /TEX T BOO						
01	(b) Reli	ability	1	<u>к</u> 1.5					
02	(a) Rec	ord of all business transactions.	1	1.2					
03	explana (a) Both	Assertion (A) and Reason (R) are true but Reason (R) is not the correct tion of Assertion (A). OR Assertion (A) and Reason (R) are true and Reason (R) is the correct explanation rtion (A).	1	1,6					
04		ertion(A) is correct but the Reason(R) is incorrect.	1	10.1 2					
05	(a)Rs5,	1	2.3						
06	(c) Rs 1	1	2.5						
07	7 (b) Rs 4000 or (a) Rs 35,625								
08	8 (c) Cash deposited into bank Rs. 25,000								
09	(a) Tra OR (a) Crea		1	7.9					
10	(u) CIC	Journal	1	8.11					
10	Date	Particulars J.F Debit(Rs.) Credit(Rs.)	-	0.11					
		Charity A/cDr.1,120To Purchase A/c1,000To Input CGST A/c60To Input SGST A/c60(Goods given as charity and inputCGST and input SGST reversed @6%)							
		OR							
	Date	Particulars J.F Debit(Rs.) Credit(Rs.)	4						
		MachineryDr.40,000Input IGST A/cDr.4,800To Bank A/c44,800(Machinery purchased and IGST paid @44,800							

11	(c) Purchase Account	1	2.12
12	(c)Supplier of goods	1	1.23
	Or (b) Accounts may lead to window dressing		
13	(c) statement (a) is incorrect and statement (b) is correct.	1	14.5
		-	1.10
14	(a)7,50,000	1	2.23
15	(d) Money measurement.	1	3.12
	Or		
16	(b) Balance sheet (b) eventual to be a page of the lange Balance and the lange Balance and the lange balance and the lange and t	1	13.2
16	b) overdraft balance Rs 9,000 OR	1	15.2 3
	d) debit balance as per pass book		5
17	b-journal proper	1	11.2
10		1	3
18	(c)Withdrawal of cash from business by the proprietor for office use is known as Drawings.	1	8.9
19		1	11.2
	DateParticularsJ.FDebit(Rs.)Credit(Rs.)		3
	Cash a/c Dr. 500		
	Debtors a/c Dr. 7,000		
	Building a/c Dr. 6,500		
	Computers a/cDr.3,500To Bank Overdraft a/c1,000		
	To Capital a/c (B/F) 1,000 10,000 16,500		
	(Being opening entry		
	passed)		
	OR		
	Date Particulars J.F Debit(Rs.) Credit(Rs.)		
	Cash A/c Dr. 6,000		
	Bank A/c Dr. 25,000		
	Stock A/c Dr. 9,000		
	Debtors A/c Dr. 10,000		
	Machinery A/c Dr. 45,000		
	Goodwill A/c Dr.(Bal.Fig) 5,000		
	To Bank Loan A/c 30,000		
	To Capital A/c 70,000		
	(Being opening entry passed)		
20	B) Debit machine Rs.25,000; Credit cash Rs 25,000	1	17.5
21	Rajan's income as per Cash basis= 4,50,000 – 2,00,000 = 2,50,000	3	4.21
. –	Rajan's income as per Accrual basis = $7,50,000 - 3,50,000 = 4,00,000$	$1 \& \frac{1}{2}$	
	OR	mark	
	Accrual basis: Rs 8,00,000- Rs 6,00,000=Rs 2,00,000	each	
	Cash basis: Rs 5,00,000- Rs 4,80,000= Rs20,000		
1	- 1		

22	Dr Cr		Pu	Irchase Acc	count				3 (1 mark	9.11
	Date	DateParticularJFAmount (Rs)DateParticularJFAmount (Rs)							each)	
		By balance b/d		50,000		By Drawings a/c		23,000		
						By Charity a/c		800		
						By Advertisement a/c		12,000		
						By balance c/d		14,200		
				50,000				50,000		
23	a) 2	Ram a/c]	Dr 10,000					3	17.3
		To sales a			,000				(1 mark	1
	b) 1	Furniture a/c							each)	
		To purcha			25,0	000				
		Purchase a/c								
	Sales a/cDr 1500									
24	To Anil a/c 3000 i. Debtors - Nishant Rs.75,000 3000									2.31
24		aid expenses – Ren	,		$p_{a} = 20.00$	0			3 (1 mark	2.31
	-	stments – Shares of							(1 mark each)	
25						ds to buyer on credit. It i	s nre	nared	3	7.11
23		1 I V			0	d duplicate copy is retain	-	1	(1 mark	/.11
	seller.	cate. The original c	opy 1		iyer and	a duplicate copy is retain	cu oj	, the	each)	
		emo: It is prepared	whi	e selling th	e goods	s for cash in two copies.	Origi	nal copy		
						s retained for business re				
	Receipt	: It is issued to the	custo	omer when	cash is	received from him. It is	prepa	ared in		
	duplicat	te. The original cop	oy is	issued to th	e custo	mer and duplicate copy i	s reta	ained for		
	future reference purposes. Debit note: It is prepared and sent by the buyer of the goods to the seller of the goods									
	against return of defective goods or goods not as per sample or over valued by the seller									
	etc. It is prepared in duplicate.									
						nly difference that it is p	-	•		
		0		-	goods b	ack from the buyer of go	ods o	tue to any		
	reason v	what so ever. (Any	three	e)						

Ice Details Details each 2022 April M/s Gupta Furniture I.F. (Rs.) (Rs.) each 2022 April M/s Gupta Furniture 1,50,000 $80,000$ $2,30,000$ $2,30,000$ $2,18,500$ $2,18,500$ $2,18,500$ $2,18,500$ $2,18,500$ $2,18,500$ $2,18,500$ $2,18,500$ $2,18,500$ $3,90,000$ $2,18,500$ $3,70,500$		SALES BOOK										
DateParticularsNo.L.F.(Rs.)(Rs.)2022AprilM/s Gupta Furniture01House, Delhi100 Chairs@ Rs. 1,500 per chair40 Tables @ Rs. 2,000per tableLess: 5% Trade DiscountLess: 5% Trade Discount10Kolkata150 Desks @ Rs. 1,000 per desk160 Chairs@ Rs. 1,500 per chair.10Kolkata150 Desks @ Rs. 1,000 per desk160 Chairs @ Rs. 1,500 per chair.170Kolkata150 Desks @ Rs. 1,000 per desk160 Chairs @ Rs. 1,500 per chair.171M/s. Ideal Furniture House,175Darjeeling170 Sofa sets @ Rs. 75,000 each5 Almirahs @ each Rs. 3,00025 Office Tables @ Rs. 4,000each25 Office Tables @ Rs. 4,0008,65,0007,78,5007,78,5007,78,5007,78,500					Detella		(1 mark)					
2022 April M/s Gupta Furniture 01 House, Delhi 1,50,000 100 Chairs@ Rs. 1,500 per chair 1,50,000 40 Tables @ Rs. 2,000per table $2,30,000$ $2,30,000$ Less: 5% Trade Discount $2,18,500$ $2,18,500$ April Sold to M/s. Ajit Singh & Sons, $2,18,500$ $2,18,500$ 10 Sold to M/s. Ajit Singh & Sons, $2,18,500$ $2,18,500$ 10 Sold to M/s. Ajit Singh & Sons, $3,90,000$ $2,18,500$ 10 Less: 5% Trade Discount $1,50,000$ $3,70,500$ April M/s. Ideal Furniture House, $3,70,500$ $3,70,500$ April M/s. Ideal Furniture House, $3,70,500$ $3,70,500$ 15 Darjeeling 10 Sofa sets @ Rs. 75,000 each $7,50,000$ 5 Almirahs @ each Rs. 3,000 $1,00,000$ $8,65,000$ each $1,00,000$ $8,65,000$ Less: 10% Trade Discount $7,78,500$ $7,78,500$	D-4-			TE			each)					
April M/s Gupta Furniture Image: Constrained on the second on the s		Particulars	NO.	L.F.	(KS.)	(KS.)						
01 House, Delhi 100 Chairs@ Rs. 1,500 per chair 40 Tables @ Rs. 2,000per table 1,50,000 80,000 Less: 5% Trade Discount 2,30,000 (11,500) April Sold to M/s. Ajit Singh & Sons, Kolkata 2,18,500 10 Sold to M/s. Ajit Singh & Sons, Kolkata 1,50,000 (11,500) 10 Kolkata 150 Desks @ Rs.1,000 per desk 160 Chairs @ Rs. 1,500 per chair. 3,90,000 (19,500) 15 M/s. Ideal Furniture House, Darjeeling 10 Sofa sets @ Rs. 75,000 each 5 Almirahs @ each Rs. 3,000 each 25 Office Tables @ Rs. 4,000 each 7,50,000 (10,000) 25 Office Tables @ Rs. 4,000 each 1,00,000 (86,500) 7,78,500	-											
100 Chairs@ Rs. 1,500 per chair 40 Tables @ Rs. 2,000per table $1,50,000$ $80,000$ $Less: 5%$ Trade Discount $2,30,000$ $(11,500)$ $April10Sold to M/s. Ajit Singh & Sons,Kolkata150 Desks @ Rs. 1,000 per desk160 Chairs @ Rs. 1,500 per chair.2,18,500Less: 5% Trade Discount2,40,000(19,500)3,70,500April15M/s. Ideal Furniture House,Darjeeling10 Sofa sets @ Rs. 75,000 each5 Almirahs @ each Rs. 3,000each25 Office Tables @ Rs. 4,000each25 Office Tables @ Rs. 4,000each7,78,5007,78,500$	-	1										
40 Tables @ Rs. 2,000per table $80,000$ $Less: 5%$ Trade Discount $2,30,000$ $(11,500)$ $2,18,500$ $2,18,500$ $2,18,500$ 10 Sold to M/s. Ajit Singh & Sons, Kolkata $2,18,500$ 10 Sold to M/s. Ajit Singh & Sons, Kolkata $1,50,000$ 150 Desks @ Rs.1,000 per desk $1,50,000$ 160 Chairs @ Rs. 1,500 per chair. $2,40,000$ $Less: 5%$ Trade Discount $3,90,000$ $Less: 5%$ Trade Discount $3,70,500$ $M/s.$ Ideal Furniture House, Darjeeling 10 Sofa sets @ Rs. 75,000 each 5 Almirahs @ each Rs. 3,000 each $7,50,000$ 25 Office Tables @ Rs. 4,000 each $1,00,000$ $Less: 10%$ Trade Discount $8,65,000$ $(86,500)$	01											
April 10Less: 5% Trade Discount $ \begin{bmatrix} 2,30,000 \\ (11,500) \\ 2,18,500 2,40,000 3,90,000 (19,500) 3,90,000 (19,500) 3,70,500 3,70,500 3,70,500 3,70,500 3,70,500 3,70,500 2,50frice Tables @ Rs. 4,000 each 25 Office Tables @ Rs. 4,000 8,65,000 (86,500) 7,78,500 $		-										
Less: 5% Trade Discount (11,500) April Sold to M/s. Ajit Singh & Sons, 10 Chairs @ Rs. 1,500 per chair. Less: 5% Trade Discount (19,500) 3,70,500 3,70,500 April M/s. Ideal Furniture House, Darjeeling 7,50,000 10 Sofa sets @ Rs. 75,000 each 7,50,000 25 Office Tables @ Rs. 4,000 8,65,000 each 1,00,000 2s. 10% Trade Discount 7,78,500 7,78,500 7,78,500		40 Tables @ Rs. 2,000per table										
April 10Sold to M/s. Ajit Singh & Sons, Kolkata 150 Desks @ Rs.1,000 per desk 160 Chairs @ Rs. 1,500 per chair. $2,18,500$ $2,18,500$ $2,18,500$ $2,18,500$ $2,18,500$ $2,18,500$ $1,50$ Desks @ Rs.1,000 per desk 160 Chairs @ Rs. 1,500 per chair. $1,50,000$ $2,40,000$ $2,40,000$ $3,90,000$ $(19,500)$ $3,70,500$ $3,70,500$ $3,70,500$ $3,70,500$ $3,70,500$ April 15M/s. Ideal Furniture House, Darjeeling 10 Sofa sets @ Rs. 75,000 each 5 Almirahs @ each Rs. 3,000 each 25 Office Tables @ Rs. 4,000 each 25 Office Tables @ Rs. 4,000 each 25 I0% Trade Discount $1,00,000$ $8,65,000$ $(86,500)$					2,30,000							
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10 Kolkata 150 Desks @ Rs.1,000 per desk 160 Chairs @ Rs.1,500 per chair. 170 Less: 5% Trade Discount 181 M/s. Ideal Furniture House, 181 Darjeeling 10 Sofa sets @ Rs. 75,000 each 5 Almirahs @ each Rs. 3,000 each 15,000 25 Office Tables @ Rs. 4,000 each 1,00,000 Less: 10% Trade Discount 8,65,000 (86,500) 7,78,500					2,18,500	2,18,500						
150 Desks @ Rs.1,000 per desk 160 Chairs @ Rs. 1,500 per chair. 1,50,000 2,40,000 April	April	Sold to M/s. Ajit Singh & Sons,										
160 Chairs @ Rs. 1,500 per chair. $2,40,000$ $Less: 5\%$ Trade Discount $3,90,000$ $(19,500)$ $3,70,500$ AprilM/s. Ideal Furniture House,Darjeeling $3,70,500$ 10 Sofa sets @ Rs. 75,000 each $7,50,000$ 5 Almirahs @ each Rs. 3,000 $15,000$ each $15,000$ 25 Office Tables @ Rs. 4,000 $8,65,000$ each $1,00,000$ $Less: 10\%$ Trade Discount $(86,500)$ $7,78,500$ $7,78,500$	10	Kolkata										
160 Chairs @ Rs. 1,500 per chair. $2,40,000$ $Less: 5\%$ Trade Discount $3,90,000$ $(19,500)$ $3,70,500$ AprilM/s. Ideal Furniture House,Darjeeling $3,70,500$ 10 Sofa sets @ Rs. 75,000 each $7,50,000$ 5 Almirahs @ each Rs. 3,000 $15,000$ each $15,000$ 25 Office Tables @ Rs. 4,000 $8,65,000$ Less: 10% Trade Discount $(86,500)$ 7,78,500 $7,78,500$		150 Desks @ Rs.1,000 per desk			1,50,000							
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Less: 5% Trade Discount (19,500) April M/s. Ideal Furniture House, 15 Darjeeling 10 Sofa sets @ Rs. 75,000 each 7,50,000 5 Almirahs @ each Rs. 3,000 15,000 each 15,000 25 Office Tables @ Rs. 4,000 8,65,000 each 1,00,000 25 NTrade Discount 7,78,500												
April M/s. Ideal Furniture House, 15 Darjeeling 10 Sofa sets @ Rs. 75,000 each 5 Almirahs @ each Rs. 3,000 each 25 Office Tables @ Rs. 4,000 each Less: 10% Trade Discount		Less: 5% Trade Discount										
April M/s. Ideal Furniture House, 15 Darjeeling 10 Sofa sets @ Rs. 75,000 each 7,50,000 5 Almirahs @ each Rs. 3,000 7,50,000 each 15,000 25 Office Tables @ Rs. 4,000 15,000 each 1,00,000 Less: 10% Trade Discount (86,500) 7,78,500 7,78,500						3.70.500						
15 Darjeeling 7,50,000 10 Sofa sets @ Rs. 75,000 each 7,50,000 5 Almirahs @ each Rs. 3,000 15,000 each 15,000 25 Office Tables @ Rs. 4,000 1,00,000 each 8,65,000 Less: 10% Trade Discount 7,78,500	Anril	M/s Ideal Furniture House				0,70,000						
10 Sofa sets @ Rs. 75,000 each 7,50,000 5 Almirahs @ each Rs. 3,000 15,000 each 15,000 25 Office Tables @ Rs. 4,000 1,00,000 each 1,00,000 Eass: 10% Trade Discount (86,500) 7,78,500 7,78,500												
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each 15,000 25 Office Tables @ Rs. 4,000 1,00,000 each 1,00,000 <i>Less</i> : 10% Trade Discount 8,65,000 7,78,500 7,78,500					1,50,000							
25 Office Tables @ Rs. 4,000 1,00,000 each 1,00,000 <i>Less</i> : 10% Trade Discount 8,65,000 7,78,500 7,78,500					15,000							
each 1,00,000 <i>Less</i> : 10% Trade Discount 8,65,000 (86,500) 7,78,500 7,78,500 7,78,500					15,000							
Less: 10% Trade Discount 8,65,000 (86,500) 7,78,500 7,78,500					1 00 000							
Less: 10% Trade Discount (86,500) 7,78,500 7,78,500		cach										
7,78,500 7,78,500		Lass: 10% Trade Discount										
		Less. 1070 Hade Discount				7 78 500						
April	April				7,70,500	,,,0,,000						
April 30 Sales a/c 13,67,500	-	Sales a/c				13 67 500						

Dete	Deviceshow		Detaile	A		
Date	Particulars	LF	Details	Amount		
April 1	Joshi Bros., Kolkata		• • • • •			
	10 Philips Tube lights @ 200 each		2000			
	50 Crompton Bulbs @100 each		<u>5000</u>			
	Less: Trade Discount is 10%		7,000 -700	6,300		
April	Rajesh Electric Store, Delhi					
10	25 Heaters @800 each		20,000			
	15 Crompton Fans @1600 each		<u>24,000</u>			
			44,000			
	Less: Trade discount 10%		<u>-4,400</u>	39,600		
April	Supreme Electric Store, Delhi					
16	5 dozen Philips Bulbs @ 100 each		5,000			
	25 Power Plugs @80 each		<u>2,000</u>			
			7,000			
	Less: Trade discount 10%		<u>700</u>			
			6,300			
	Add: Freight			6,400		
				52 200		
	Total purchase Account :			52,300		
Advantas	ges of Accounting: (Any 4)				4	1.25
	• Provides complete and scientific rec	ord				
	• Information regarding performance		tion			
	• Enables comparison of cost	1				
	• Helps in complying with legal form	alities				
	• Evidence in legal matters					
	(Per point- $\frac{1}{2}$ mark for heading + $\frac{1}{2}$ mar	k for exp	planation)			
	OR	-				
Accounti	ng standard is the only source for the a	ccountar	nts to know	v the accounti	ng	
-	s, policies, rules and practices. They f					
-	given by Accounting Standards. Account		•			
	to be prepared and how. For example, AS					
	w Statement. AS-26 provides the method	of Acco	unting for	intangible asse	ets.	
(Importa	nce of Accounting Standard is applicable).					

28								4	14.4
_	Particulars		Debit	Credit					2
			balance.	balance.					
	Capital		-	₹2,40,000					
	Opening S	tock	₹ 85,000	-					
	Furniture.		₹ 26,000						
	Purchases		₹89,500						
	Cash		₹ 73,000.						
	Carriage		₹ 3,000						
	Sales		-	₹ 2,25,000.					
	Building		₹ 1,20,000						
	Returns In		₹ 19,000						
	Returns O			₹ 3,500					
	Trade Exp		₹10,000						
	Discount F	Received		₹ 9,700					
	Salary		₹ 30,000						
	Office Rer	nt	₹ 22,700						
	Total		4,78,200	4,78,200					
	10141		4,78,200	4,78,200					
29	i. S	Sales A/c Dr	11500					4	17.2
			d furniture a	/c 11500				(1 mark	3
	ii. (Ojas a/c Dr 1		/0 11500				each)	
	11.	•	-	12000				,	
			urchases A/c	12000					
	iii. I	Repair a/c Dr							
		Το Βι	uilding a/c	7000					
	iv. S	Sales A/c Dr 6	300						
		To Av	vikan A/c 630	00					
30	(i)	Rs 8,00,000						6	2.10
	(ii)			computer Rs 50	,000			(1 mark	
	(iii)	Rs 6,00,000						each)	
	(iv)	Satish – Rs							
	(v)	Rajesh – Rs							
31	(vi)	Rs 6,15,000)					6	8.23
	DATE	PARTICUL	ARS		LF	DEBIT	CREDIT	(1 mark	
					LT		CREDIT	each)	
	i	-		Dr		500			
			chase a/c				500		
		(Being goods							
	ii	Mayank a/c		Dr		75,000			
		Bank a/cDr							
		To sale a/c					1,00,000		
		(Being gold s	old in cash ar	nd credit)					
	iii	Bank a/c		nd credit)		975			
				Dr		25			
		To Harikri				23	1,000		
		(Being cash r		llowed			1,000		
		discount)							
	1 1	uiscouiit)			1			1	1

iv	Cash a/cDr	600		
	Bad debt a/cDr	400		
	To Ranjan a/c		1,000	
	(Being cash received from Ranjan 60%)			
v	Drawings a/cDr	1,500		
	To interest on drawings a/c		1,500	
	(Being interest on drawings charged)			
vi	Anil a/cDr	10,000		
	To sale a/c		10,000	
	(Being good sold to Anil)			

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Date	Particulars	LF	Debit(Rs)	Credit (Rs)	
	Cash a/cDr		15,000		
	Bad debt a/cDr		10,000		
	To Raj a/c			25,000	
	(Being cash received from Raj 60%)				
ii	Rent a/cDr		10,000		
	To Outstanding Rent a/c			10,000	
	(Being rent due)				
iii	Depreciation a/cDr		5,000		
	To Furniture a/c			5,000	
	(being depreciation charged)				
iv	Salary a/cDr		20,000		
	To Outstanding salary a/c			20,000	
	(Being salary due)				
V	Cash a/cDr		8,500		
	Sunil a/cDr		1,580		
	To sale a/c			9,000	
	To Output CGST			540	
	To Output SGST			540	
	(Being amount received from sunil)				
vi	Interest on capital a/cDr		10,000		
	To capital a/c			10,000	
	(Being interest on capital allowed)				

Dr.	Dr. CASH ACCOUNT Cr.												10.2 3
Date	e Particulars	L /F	Cash	Bank	Dat	e	Particu	ılars	L/ F	Cash	Bank		
Oct	I To Balance B/D	/ -	24000	20000					-				
Oct2	To Rajvir A/C		1000										
0ct 3	To Cash A/C	С		3000	Oct	: 3	By Bar	nk	С	3000			
					Oct	: 4	By Kar	ran			320		
Oct 5	5 To Sales		275	225	Oct	6	Du				645		
							By Purcha						
		~			Oct		By Sag A/C	-	~		725		
Oct 8	ct 8 To Bank C A/C		900		Oct	: 8	By Cas A/C By	sh	С		900		
							Drawin A/C	ngs			100		
					Oc	t 31	By Balanc	e		23175	20535		
			26175	23225			C/D			26175	23225		
S1.	Particulars			Asset	S					bility	Capitals	6	5.2
no		(Cash	Stock		Mac	hine	Cred	litors	Rent receive in adv.	d	(1 mark each)	
i	Started busines	s :	50,000	10,000)	1,00	,000	-		-	1,60,000		
ii	Purchased goods	-	-	+20,00	00	-		20,0	00	-	-		
iii	New equation Sold Goods	-	50,000 +10000	30,000		1,00 -		20,0		-	1,60,000 +2000		
iv	New equation Rent received i		50,000 +5000	22,000)	1,00	,000	- 20,0	00	-+5000	1,62,000		
v	adv New equattion Cash paid to		65,000 -10,000	22,000)	1,00	,000	20,0		5,000	1,62,000		
	creditor New eq		55,000	22,000)	- 1,00	.000	10,0		5,000	1,62,000		
vi	Sold goods New equation	-	+10,000 65,000	-7000		- 1,00		- 10,0		- 5,000	+3000		

34	BANK RECONCILIATION STATE		6	13.2	
	As on 31 st March, 2023			1	
	Particulars	Plus	Minus		
		items(R	s.) Items(Rs.)		
	Overdraft Balance as per Cash Book (Cr.) (¹ / ₂)		5,600		
	Cheques issued but not presented for payment (1)	3,946			
	Cheques deposited into the bank but not yet credited(1)		4,891		
	Cheque dishonoured previously discounted with the bank(1)	520 55		
	Bank charges debited in the Bank Pass Book		120		
	Interest on overdraft charged (1)		120		
	Interest on investment collected and credited Wrong Debit	760			
	by Bank(1) Overdraft Balance as per Bank Pass Book (Dr.) (16,186-				
	4,706) (¹ / ₂)	11,480			
		16,186	16,186		
Or	BANK RECONCILIATION STATEM As on 31st March, 2023	ENT		6	17.2 1
	Particulars	Plus	Minus		
		items(Rs.)	Items(Rs.)		
	Balance as per Bank Statement (Cr.) (1/2)	9,214			
	Life Insurance Premium as per standing instructions not recorded in Cash Book(1)	950			
	Cheques deposited but not cleared(1)	2,500			
	Dividend collected by Bank(1)	2,300	1,650		
	Cheque deposited but wrongly debited in Cash Column of				
	Cash Book(1)		600		
	Cheques issued but not presented for payment(1) Balance as per Cash Book (Dr.) (½)		4,500 5,914		
	Balance as per Cash Book (D1.) (72)	10.004	,		
		12,664	12,664		