

BOARD OF INTERMEDIATE & SECONDARY EDUCATION, SAKHIAL

SUBJECT: Principles of Accounts EXAM II - Annual 2022 CLASS: 11th
 GROUP: Commerce DATE: _____

(GENERAL INSTRUCTIONS FOR MARKING KEY)

Q #4

i) Cash 6000
 To Capital 6000

ii) Building 22000
 To Cash 22000

iii) Purchases 11000
 To Cash 11000

iv) Free Samples 1000
 To Purchases 1000

v) Cash 13000
 To Sales 13000

vi) Expenses 800
 To Cash 800

vii) Purchases 10000
 To Cash 10000

viii) Office Rent 3000
 To Cash 3000

ix) Accounts Receivable 7000
 To Sales 7000

x) Furniture 4000
 To Cash 4000

Q #6

Sr. No.	Particulars	Dr/Cr	Amount
i)	Balance as per Cash Book	Dr	Rs. 16000
ii)	Direct deposit by customers	Dr	2500
iii)	Services charges	cr	500
iv)	Unpresented cheques	Dr	6000
v)	Unreconciled cheques	cr	5000
vi)	Interest on Deposit	Dr	1000
	Balance as per Pass Book	cr	20,000
	Total Debit		25500
	Total Credit		5500
			<u>20000</u>

PREPARED BY

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