(10)

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j âo§yâpx ¦yî⁄a	10,000	À ∮ àÀàÊ	19,600
q i kã		ЧýÂo	8,750
§##1/2a 60,000		ÄýÂàlj Ê	2,500
y å làtà 20,000		t Î àãÂàÊã	45,000
	80,000		
	1,00,280		1,00,280

¢y âmân Şyâç £ÂÑaẬaç Äýtê Şyâ âw i ¹þlà â§ýuà $_{\rm i}$ àễ âwâĥauāçà Şyế $_{\rm i}$ âma£Qý $_{\rm i}$ Âu y ÈqâlàuaÝÛý. 69,000 t ੈ t ੈ t å å au a ri Ûý. 22,000 t � âwaĥauāçà y ahàtà Âaç v ç âv $_{\rm i}$ à £ £yÂaç $_{\rm i}$ âo Şyâp $_{\rm i}$ y là Şyâ Î âxpÂa ŞyÊĥaà ĐwäŞy⣠âŞyuà ri ÊaŞyLŞyÊla luu Ûý. 1,100 nà $_{\rm i}$ à £ v � âxâ â�Şyâçqakâê Î âxpÂamêÛý. 5,030 â Auç auç ri $_{\rm i}$ à q Äýtê ŞyL qamŞyâþ t � âhâtÂaàv ahm hàmç r Âaàc $_{\rm i}$.

1) Êà§ý[§ýǽ] uà wyåvã hàmà; 2) Êà§ýøþhàmà mnà 3) yàl 🏟 Æàþ§ý qíkã hàmçñ

Krishna and Sudama are partners in a firm. They shared profits and losses in the ratio of 3:2. As on 31st March 2017, their Balance

Sheet was as follows:

Liabilities	Amount	Assets	Amount
	Rs.		Rs.
Creditors	5,280	Cash	3,630
Reserve	5,000	Investment	20,800
Bank Loan	10,000	Debtors	19,600
Capital		Stock	8,750
Krishna 60,000		Furnitures	2,500
Sudama 20,000		Machinery	45,000
	80,000	-	
	1,00,280		1,00,280

On that date they dissolved their firm and they sold their all assets except investments for Rs. 69,000. Sudama has taken Investment for Rs. 22,000 and he was agreed to pay the Bank Loan. Realisation expenses were Rs. 1,100 and Rs. 5,030 paid to creditors as full and final payment.

Make the following accounts in the books of firm -

1) Realisation Account; 2) Cash Account, and 3) Partner's Capital accounts.

Roll No.....

Total No. of Section : 03
Total No. of Printed Pages : 10

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Annual Examination - 2017

B.Com.-I

GROUP-I (ACCOUNTING)

Paper - I

FINANCIAL ACCOUNTING

Max.Marks: 75
Min Marks: 25

Time: 3 Hrs.

¹Įaq B h½p'; 't@Ày; âmvi ktelā ZalĀa NēļākĀNēŅNv Syllāa; ālāwau lēnēn h½p'r't@vi ktelā ZalĀa mna h½p'y't@Aāi leltelāu ZalĀa Nēn h½p'; 'SylaçyryçqNvç Nv Syllēn

Note: Section 'A' comprising of 10 very short answer type question, is compulsory. Section 'B' consists of short answer type questions and Section 'C' consists of long answer type questions. Section 'A' has to be solved first.

h% '¡ '(Section-'A')

A in (Answer the following very short-answer-type questions in one or two sentences) (1x10=10)

Zá \hat{A} à-1. Íu \hat{A} ŷàm hàmà \hat{A} ŷý Zá \hat{A} ŷá \hat{A} ààt rmà¢ \hat{A} ñ

Name the types of personal accounts.

ZaÎ Âa-2. yÈqâm hàmç§ý âw§ývÂa (»þir¹þ) ¡ ࣠ytà§ývÃa (§íjía»þþ) §ý£Âaç§ýa ``uà áÂaut Ne?

What is the rule of debit and credit of Assets Account?

ZáĨÁà-3. Êāt§ÿt࣠§ýāçÛý. 12,000 wmÁà §ý ¡ Àà â§ýuç uÑà/.......... hàmà âw§ýāvm (»ệr¹þ) â§ýuà kàuçãà ñ

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ZàÎÂà-4. (Đnâm-âwwÊYà (âj 19 þ) §ý Ààâu¾ qÕà tọqhkã tọkàðþā kàÂàçwàvã ¥wÞi 1 þi¢ê kàÂàçwàvã tÀàþ§ý Áààt âvâh¥ ñ

(2)

Write the name of items to be added to and to be deducted from capital accounts in the liabilities side of Balance Sheet.

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Zal Aa-5. ua A j Alatk A Lamvq¹þ(qÊa Daayaja) tel Naçmaç¢yçj aq j limt hamalet leşiyyç a Ahala Paç?

If outstanding wages appear in the Trial Balance, then how will you treat it in final accounts?

ZaÎÂa-6. ¥Şý qÕàāu ¡ Îàā÷uàþŞý yābāÉ Ñọnā yàtàÅumuà âŞýy hàmçŞŷa £quàça âŞýuà kàmà Ñ&

Which account is generally used for rectification of one sided errors?

$Za\hat{I}Aa-7$. $q\hat{I}k\hat{a}am ZaaAmuaysý Aa;tAaysý Aaat <math>avah$ in

Write the name of two items of capital receipts.

Zal Âa-8. ưày §ýl luwĐnà §yÊ Âaç§ýl â§ýÂNãAj à \hat{q} + âmuð \hat{q} \$ý Âàat rmà \hat{t} \hat{t} 1 in \hat{t} 1 in \hat{t} 4 in \hat{t} 2 in \hat{t} 2 in \hat{t} 3 in \hat{t} 4 in \hat{t} 6 in \hat{t} 6 in \hat{t} 6 in \hat{t} 6 in \hat{t} 7 in \hat{t} 8 in \hat{t} 8 in \hat{t} 9 in \hat{t} 8 in \hat{t} 9 in \hat{t} 8 in \hat{t} 9 in \hat

Give the name of any four methods of charging depreciation.

Zall Aà-9. Tàà hà ố đề à Zàệ xm Âà Sý À Êàá là Sýa Đì vịn Tàà hà hà hà sý qỗ à tự Nà Tàà ri

The cash sent by the branch will be entered in the side of the Branch Account.

Zál Áà-10. ©uàm §yl. ªal/alàa §yl. Àaçavaouaþ§ya Áàat rma¢¥ ñ

State the name of two methods of calculating goodwill.

h//**b**-'**r**'(Section-'B')

alàiAaahsým viā Elàiau Zalaap sý Elài 150-200 làia-yata to Aon (Answer the following short-answer type questions with word limit 150-200) (5x5=25)

ZáÎÂà−1. qĐmqàvÂà ¥wÞv¢nà§ýÂà t¢; kmÊ Đq~þ§yLâk¥ ñ

Distinguish between Book-Keeping and Accounting.

M/s S & Company has a branch in Durg which sells only for cash. From the following details, prepare Durg Branch Account in the Head Office books for the year 2014-15, 2015-16 and 2016-17:

	2014-15	2015-16	2016-17
	Rs.	Rs.	Rs.
Stock on 1st April	7,000	8,000	6,000
Petty cash on 1st April	200	300	500
Goods supplied to Branch	48,000	91,000	84,000
Goods returned by the Branch	600	1,500	4,900
Cash sent to Branch for Expenses	3,000	4,800	6,000
Cash received from Branch during the year	55,000	1,20,000	1,11,000

On 31st March, 2017 the stock was valued at Rs. 9,000 and Balance of Petty Cash Rs. 800.

OR

kr tàv â§yÊàuà §ýu q÷âm §ý ¡ àoàÊ qÊ rj à kàmà Ñè màç§ýmà ¡ àÊ âw§ýmà §ýL qÐm§ýāþtþ§ýL kälàçwàvă ¡ àwÎu§ý Zààwã þuàþ§ýa w½dà §ýLâk¥ ñ

Mention the necessary entries in the books of the buyer as well as the seller when Goods are sold on the Hire-Purchase system.

What is partnership deed? State atleast five important points from accounting point of view which must be incorporated in a partnership deed.

OR ŞşîVa i à yâlàtà 382 Şý i Âàmiam tệ vàs – Nàalà rà plàç wàvç yà lệ à Nèñ 31 tài ệ 2017 Şyaç £ ÂàŞya âj 16 ha ala kalàaka à rà B

Ààâu¾w	Êàâlà	y Èq âla ual	ÊàâÎà
	Ûý.		Ûý.
v∮à Àà Ê	5,280	Êà§ýð	3,630
y lj u	5,000	âwâÂàuà ç à	20,800

P.T.O.

(3) **OR**

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ZallAa-3. ¥Şý ŞyÈqAãã, âkyŞyâ vựnà ByAà wxê âw là âu wxê Nệ Aàç 1 ¡ Zààv 2013 Şyâç ¥Şý t là âklà ê ûy. 60,000 t lợ Sýu ŞyL ñ t là âklà ê a Şyâ Şyâu là ãv kãu là j a ê wxê mnà ¢y ¡ wâo Şý ¡ Âm t lợ ¢y Şyâ ¡ w là ax t à u Ûy. 10,000 ¡ a lấ yâ a au à ñ 5% Zà âm wxê ŞyL A ê yç lu ak Zà sà êm Şyêmç Ni b wà ax Syl q ÷ âm Şý ¡ Aày a ê j a ê wxà d Syâ t là âkla ê hà mà r là âc ¥ ¥w lo Zã lo gý wxê và s - Nà âkla hà mà q ê q ò plà çwà vç sa ê Şyâç â hà c ¥ ñ wa ax Syl ya ê là ay a ê Ûy. 25 Şyâç 5% wa ax Syl là ak A ê yç ¡ qâv â h m Şyêlâ ç Şý av ¥ wa ax Syl gay ŞyL ê a âl à Ûy. 7.05 Nà là ñ

A comany, whose accounting year is the financial year, purchased a machinery costing Rs. 60,000. on 1st April, 2013. Its working life was estimated to be four years, at the end of this period its residual value will be Rs. 10,000. Charging 5% interest per annum, prepare Machinery Account for four years using Annuity Method and also show the amount that will be charged to the Profit and Loss Account every year. According to Annuity Table to write Rs. 25@5% interest per annum the annual amount of depreciation is Rs. 7.05.

\mathbf{OR}

^a࣠(uàqàa£şý yðnà; àþşý hàmçşўyçrÅàauçkàmçÑ&P ¢Âà hàmàþşý Âàtðàa; Àäak¥ ñ

How the accounts of non-trading institutions are maintained? Give specimen of these accounts.

ZaÎÂà-4. tgyyê¥y.¥½»þŞŷÈqÂàã ŞŷL ¥Şý Îààhà ÀâàêtţÑệ kàçŞýwv ÂàŞýÀ âwŞýu ŞŷÊmã Ñèñ âÂàÊÂà âwwʽà yçwxê2014-15, 2015-16 mnà 2016-17 Şý âv¥ ÀâàêÎààhà hàmà rÂàࢥ ß

	2014-15	2015-16	2016-17
	Ûý.	Ûý.	Ûý.
1 ; Zààv §yaçD§yÂo	7,000	8,000	6,000
1 ¡Zààv §yâç∨iaÎà§ý	200	300	500
Îààhà§yâçZâĝxm tà∨	48,000	91,000	84,000
Îààhàõåàvàð auàtàv	600	1,500	4,900
Íuuàþ§ý âv¥ Ĩààhà §ýâçÊà§ýðþZàậxm	3,000	4,800	6,000
wxêt ķî àa hà yçZàā́m Êà ş yṓþ	55,000	1,20,000	1,11,000

31 tàj ệ 2017 §yaçЧyÃo §ya tầu Ûý. 9,000 nà vi aÊa§ý Êàálà §ya làx Ûý. 800 nà ñ The following balances were on 1st April, 2017 relating to a business, make opening journal entry – furniture Rs. 40,000; Stock Rs. 90,000; Govind's (Debtors) Account Rs. 22,000, Cash Rs. 8000 and Gopal's (Creditors) Account Rs. 24,300

Prepare Trial Balance from the following items - Capital Rs.50,000; Building Rs. 60,000; Loan Rs. 30,000; Creditors Rs. 40,000; Wages Rs. 10,000; Salary Rs. 15,000; Machinery Rs. 50,000; Bank Overdraft Rs. 20,000; Rent Rs. 5,000; Purchases Rs. 10,000; Sales Rs. 30,000; Drawing Rs.20,000.

OR

vàs Ñàâlà hàmà ¥wÞ@nâm âwwʽa (âj ¹þþà) tọ; Imê Đq~þ§ylâk¥ ñ

Distinguish between Profit and Loss Account and Balance Sheet.

ZaÎÂa-3. ªalm yhju qê a hlqva avah i n

Write a note on Secret Reserve.

OR

¥Şý qðimŞŷavu Şýl âlàklààvahm yði làà¥ÝÑløß kàŞýðiþràSýl 1 ; Zààv, 2016 Şýaç Ûý. 30,000; âwlàäu wxê2016-17 tbZàwlià làðiŞý Zàðim Ûý.5,000; âwlàäu wxê2016-17 Şýa j lila Zàðim Ûý. 9,000; j lila awmāu wxê2015-16 Şýav¥ wxê2016-17 tbZàðim Ûý.1,000; âwlàäu wxê2016-17 Şýav¥ áSyklaua salamala Ûý. 500; qðimSýaþSýa Sýu Ûý.10,000; j hr࣠Sýa Sýu Ûý.5,000; Sýalak j ààA Sýa Sýu Ûý.100, âwawo luu Ûý.100, wṃlaûý.1,000 31 tàj ệ2017 Sýaçytàlim wxêSýa âv¥ j àu-luu hàmà rlàࢥ ñ

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Following are the informations from a library:

Cash balance on 1st April, 2016 Rs.30,000; Entrance fees received in financial year 2016-17 Rs.5,000; Subscription received of financial year 2016-17 Rs. 9,000; Subscription for financial year 2015-16 received in year 2016-17 Rs. 1,000. Rent paid for financial year 2016-17 Rs. 500; Purchases of books Rs. 10,000 purchase of newspaper Rs. 5,000; Purchase of paper Rs. 100; Misc. expenses Rs. 100; Salaries Rs. 1,000.

Prepare Income and Expenditure Account for the year ended 31st March, 2017.

ZaÎÂa-4. ЧÝÃO ¥WÞÁÇÂAÀÆ Zā/æævã "uà Ñ&

What is Stock and Debtors method?

OR

\$Şý [uâQý ÂġċâŞŷĒàuà Şýu q÷âm qĒ \$Şý t làālà aŞŷĒauà âwŞýmà yçŞýu ŞŷL ñ Zànt wxêŞý j Âm t ÇÛý. 8,900 mnà âŏmāu wxêŞý j Âm t ÇÛý. 8,800 âAuçñ ĒàŞýò tầu qĒ Auak 10% ZàāmwxêÑèñ ĒàŞýò tầu dàam ŞŷLâk\$ ñ

A man brought a machine from Hire vendor on hire-purchase method. He paid at the end of first year Rs. 8,900, at the end of second year Rs. 8,800. The interest on cash price is 10% per annuam. Find out cash price.

ZáÎ Âà-5.hể tà Âàà ; để hữa yài ệ hể kà Vài ệ kà Vài Syâ, 4:1 Sý ; Âàiŋàm tệ rời phọ Nỗi É ÂÑ độa sử tỷ þộ Sử $\frac{1}{6}$ sử à Sý âv $\frac{1}{6}$ sử à Âùà Hữa $\frac{1}{6}$ sử à Âùà $\frac{1}{6}$ sử à Âùà $\frac{1}{6}$ sử à Âàì ju â Sýuà ñ ; à Vì Qi Çi kả Zààuấ lu ất Syî ât $\frac{1}{6}$ in Tuyế qi kả Zààuấ lu ất Syî ât $\frac{1}{6}$ in Tuyế qi kả Zààuấ lu ất Syî ât $\frac{1}{6}$ in Tuyế qi kả Zààuấ lu ất Syî ât $\frac{1}{6}$ in Tuyế qi kả Zààuấ lu ất Syî ât $\frac{1}{6}$ in Tuyế qi kả Zààuấ lu ất Syî ât $\frac{1}{6}$ in Tuyế qi kả Zààuấ lu ất Syî ât $\frac{1}{6}$ in Tuyế qi kả Zààuấ lu ất Syî ât $\frac{1}{6}$ in Tuyế qi kả Zààuấ lu ất Syî ât $\frac{1}{6}$ in Tuyế qi kả Zààuấ lu ất Syî ât $\frac{1}{6}$ in Tuyế qi kả Zààuấ lu ất Syî ât $\frac{1}{6}$ in Tuyế qi kả Tuy

Khurana and Khatri are partners sharing profit and losses in the ratio of 4:1. They admit Bhatt into partnership for th share for which he pays Rs. 60,000 for goodwill. Khurana, Khatri and Bhatt decided to share future profits in the ratio of 3:2:1 respectively. Give necessary journal entries.

An unexperienced accountant has prepared the following Balance-Sheet as on 31st March, 2017.

Debit		Credit	
Assests	Amount	Liabilities	Amount
	Rs.		Rs.
Sundry Debtors	40,000	Sundry Creditors	60,000
Land & Building 80,000		Provision for Discount	
Less: Depreciation <u>4,000</u>		on creditors	2,000
	76,000		
Capital	99,000	Bills Receivable	12,000
Drawings	4,000	Loan from Khanna	20,000
Prepaid Expenses	1,000	Provision for Discount	
Profit & Loss A/C (Profit)	20,000	on Debtors	1,000
Stock (31st March, 2017)	20,000		
Bills Payable	10,000	Stock (1st April, 2016)	2,30,000
Bank Overdraft	24,000	Goodwill	20,000
Cash in hand	1,000	Patent Right 10,000	
Furniture	10,000	Less: Depreciation 1,000	
Machinery 40,000			9,000
Add: Depreciation 2,000		Advance to Tiwari	4,000
	42,000	Outstanding Salaries	1,000
Provision for Bad Debts	2,000		
Bill discounted	10,000		
(not yet matured)			
	3,59,000		3,59,000

Prepare the correct Balance Sheet arranging it in order of premanency.

OR

'¡ Îàà÷uà∮\$ý yāoàÉ yç¡ àq ``uà ytl mçÑAP ¥§ý qÕàāu ¥wÞáõ qÕàāu ¡ Îàà÷uà∮ mnà £Âà§ý yāoàÉ §ýàçĐq~þÛýq yçytl ࢥ ñ

What do you understand by 'Rectification of Errors'? Explain clearly one-sided and two-sided errors and their rectifications.

P.T.O.

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OR

Đnàuã gắcă q÷âm ¥wÞgáÊwmềàĨàãv gắcã q÷âm t¢; ImÊ rmࢥ ñ

Distinguish between fixed capital method and fluctuating capital method.

h/// Section-'C')

ZaÎ Âa-1. âl⣠Âaâvâhm âwwÊ ½ yçv¢hā Şýlà ytā Şýlê ½ 31 tàj ệ 2017 Şýaçyta Âm Ñaļaç wàvçwxê Şý av¥ âlâal av Şýl qið m Şýaþt þr Âaác¥ B

i)	âlàálàv AàçAà§ýÀ yçluàq࣠Zàá£Ès á§ýuà	1,50,000
ii)	Âà§ýÀ tàv h£ãÀà	20,000
iii)	Âå§ýÀ tàv rọjà (∨à³àm Ûý. 16,000)	17,528
iv)	ÑÊã yçtàv hÊãÀà	23,736
v)	yásáx §ýáçtáv rojá (válám Úý. 17,000)	19,417
vi)	yásáx yçÂá§ýÀ Záálm á§ýuçÛý. 19,300	
	_i à £ £yçr¹þþi áÀuà Ûý. 117	
vii)	ÑÊã §yâçqð⁄ðêsðàmáÅà t ệj § yâuç	23,500
viii)	_i Àlà â§yÊàuà Ûý. 2,400;	
	_i ÀÙa §ýtálàÅa Ûý. 500	

Prepare accounting equation from the following particulars for the year ending on 31^{st} March, 2017 in the books of Nishil:

	allowed him discount Rs. 117	P.T.O.
vi)	Received from Subhash Rs. 19,300,	
v)	Sold goods to Subhash (cost Rs. 17,000)	19,417
iv)	Purchased goods from Hari	23,736
iii)	Sold goods for cash (cost Rs. 16,000)	17,528
ii)	Purchased good for cash	20,000
i)	Nishil commenced business with cash	1,50,000

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 \mathbf{OR}

Đnàuã qắkã q÷âm ¥wÞqæwmêàlàãv qắkã q÷âm tọ; hnê rmࢥ ñ

Distinguish between fixed capital method and fluctuating capital method.

h//y'(Section-'C')

³¾¾māu làs¾m sự làs¾m sự làs¾m sử, ²μμβμε l¾μβý làs¾ sửa sửa 300 yç 350 làs¾ tỷ λäk¥ (Each question, except those of numerical nature, is to be answered in about 300 to 350 words) (8x5=40)

Zal là-1. alak là aval-m avwê va yçv þa sýla yta sýla 31 taj ê 2017 sýaçyta m Nalaç wavçwxê sý av k alaalav sýl qam sýa pter laac k b

i)	âlàalav làçlàsýð yçluaqa£ Zàa£Es asýua	1,50,000
ii)	Âà§ýÀ tàv hÊãÀà	20,000
iii)	Âà§yÀ tàv rọjà (∨à*àm Ûý. 16,000)	17,528
iv)	ÑÊã yçtàv hÊãÀà	23,736
\mathbf{v})	yäsàx §ýâçtàv rọjà (và³àm Ûý. 17,000)	19,417
vi)	yäsäx yçÂä§ýÀ ZäãÃm â§ýuçÛý. 19,300	
	_i ࣠£yçr¹þþiðÀuàÛý. 117	
vii)	ÑÊã §yâçqð⁄æêsðamáða t ķj § yâuç	23,500
viii)	_i Àlà â§yÊàuà Ûý. 2,400;	
	_i Àlà §ýtálàlà Ûý. 500	

Prepare accounting equation from the following particulars for the year ending on 31st March, 2017 in the books of Nishil:

	allowed him discount Rs. 117	P.T.O.	
vi)	Received from Subhash Rs. 19,300,		
v)	Sold goods to Subhash (cost Rs. 17,000)	19,417	
iv)	Purchased goods from Hari	23,736	
iii)	Sold goods for cash (cost Rs. 16,000)	17,528	
ii)	Purchased good for cash	20,000	
i)	Nishil commenced business with cash	1,50,000	

Code No.: B-303(B)

- (6)
- **Code No. : B-303(B)**
- vii) Gave to Hari Rs. 23,500 in full settlement of his claim
- $viii) \qquad \text{Outstanding Rent Rs. 2,400, Outstanding commission Rs. 500} \\$

OR

qåkáram ¥wÞ; àuram luuðþyç; àq ''uà yt I mqÑæ ¢Âá§ýL; vra—; vra áw læxmæ¥Ý rmࢥ ñ ¢Âa Àaðáaðte; Imê §yêÂáa ''uðe; àw luşý Ñæ

What do you understand by capital and revenue expenditure? Explain their characteristics spararately. Why is it essential to distinguish between the two?

ZàÎ Âà-2. ¥Şý j ÂàïswÑ ãÂà v¢hàqàv Âàç31 tàj ệ 2017 Şyâçâkà£Âà âj Thì mèu࣠â§ýuà Ñ 8

âw§ývÂà (» ár¹þ)		ytà\$ývÅà (§íj㻇þ)		
qæyEqalaual	ÊàáÎà	À ç ımà ¥ç	ÊàâÎà	
	Ûý.		Ú.	
âwâwo À Ậ àÀàÊ	40,000	âwâwo ∨ ậ àÀàÊ	60,000	
s à t ¥wÞswÂà 80,000		v(kà À à Êq Êr¹ þi þa ; à u à þk Á à	2,000	
i ¹ àuà 8úày 4,000		ZààAu âvq0à	12,000	
	76,000	hÂlàà yç¦yl⁄à	20,000	
q i kã	99,000	À Ậ LÀ À LÀ L	1,000	
j àÑʽà	4,000	ЧýÂo (1 ; Zààv, 2016 §ýà)	2,30,000	
q å Ålà luu	1,000	©uàâm	20,000	
vàs - Ñàâlà hàmà (vàs)	20,000	¥§ý Đwàào§ýaÊ 10,000		
ЧyÂo (31 tàj ệ2017 §yã)	20,000	i ¹auasúay 1,000		
À ç ı âvqØà	10,000		9,000	
r i sý _i ao an sýxê	24,000	âmwà£ã §yâç¡ ãªát	4,000	
Nàn tự Êà§yồb	1,000	j ÀÙà w ọ nÂà	1,000	
ÄyÂàJj Ê	10,000			
tÎàãÂà£ã 40,000				
kàpa Búay 2,000				
· · <u>——</u>	42,000			
j ÎààÁu ¦ýl⁄à §ý âv¥ j àuàķÂà	2,000			
sâàॠªà¥ ânqØà, kàç; sã				
qæ£q∵w ÂàÑã Ñ¥ Ñè	10,000			
	3,59,000		3,59,000	

qaÊyÈqâlàualí¥wÞÀçımà; alþ\$yàçÐnàau3w Şýt yçÀÎaàênçÑÆ yÑã áj ¹þþi mèuàÊ Şvlâk¥ñ

- Gave to Hari Rs. 23,500 in full settlement of his claim
- $viii) \qquad Outstanding \, Rent \, Rs. \, 2,\! 400, Outstanding \, commission \, Rs. 500$

OR

(6)

qåkáram ¥wÞ; àuram luuðþyç; àq "uà yt I mqÑæ ¢ĥásýL; vrà—; vra âw læxmæ¥Ý rmࢥ ñ ¢ĥà ÀðååæÞt¢; ImÊ ŞýĒĥàa "uðþ; àw luşý Ñ&

What do you understand by capital and revenue expenditure? Explain their characteristics spararately. Why is it essential to distinguish between the two?

ZaÎ Âà-2. ¥Şý ¡ ÂàïswÑãÂà vự hàqàv Âà;31 tàj ệ 2017 Şýā;âÀÌAà âj Tịà mèu࣠â§ýuà ÑB

âw§ý√Âà (» þi r¹ þ)		ytà§ývÅà (§ýjôxþþ)	
qægetata	ÊàâÎà	Àçımà¥ţ	Êàâlà
	Ûý.		Ú.
âvâvo À Ậ àÀàÊ	40,000	ânâno ∨ ậ àÀàÊ	60,000
s å t ¥wÞswÂà 80,000		v ậ àÀàÊ qÊ r¹þþa ¡ àuà¸kÂà	2,000
i ¹ a uàsúày 4,000		ZààAu âvqØà	12,000
	76,000	hÂlàà yç¦yl⁄a	20,000
q i kã	99,000	À Ậ LÀ	1,000
į ȧ̀Ñǽa	4,000	ЧýÂo (1 ¡ Zàðu, 2016 §ýã)	2,30,000
q ivà là luu	1,000	©uàâm	20,000
vàs-Ñàdà hàmà (vàs)	20,000	¥§ý Đwàâo§ýãÊ 10,000	
ЧýÂo (31 tàj ệ2017 §ýã)	20,000	i ¹kuðsúðay 1,000	
Àçı âvqØà	10,000		9,000
r § ý ¡ âoâw§ýxê	24,000	âmwàÊã §yâç¡ âªát	4,000
Nàn tệ Êà§yồþ	1,000	j ÀÙà wợnÂà	1,000
ÄyÂàlj Ê	10,000		
t Î aa 40,000			
kàpha Búay 2,000			
	42,000		
¡ ÎààÁu ¦ýl⁄à §ý âv¥ ¡ àuàķÂà	2,000		
sâàॠªà¥ âvqØà, kàç; sã			
qaÊq``w AàÑa Ñ# Ñè	10,000		
	3,59,000		3,59,000

qaÊyÈqâlàuai ¥wÞ Àçımà; alþ Syaç Đnàau¾w Sýt yç À Îaàênç ÑE yÑã áj ¹þºþa mèuàÊ Sylak¥ ñ