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Part A – Fundamentals of Accounting

- In Income measurement & recognition of assets & liabilities which of the following concepts goes together?
 - Periodicity, Accrual, matching
 - Cost, Accrual, matching
 - Going concern, cost, Realization
 - Going concern, Periodicity, Reliability
- ___ is root cause for financial accounting?
 - Stewardship accounting
 - Social accounting
 - Management accounting
 - Human resource accounting.
- Gyan received Rs.5,000 in advance but he credited to sale account. Which of the following concept he did not follow?
 - Accrual
 - Conservation
 - Consistency
 - Going concern
- Change in Accounting estimate means:
 - Certain parameters estimate in earlier and re-estimate in the current period
 - Certain parameters estimate in earlier and actual results achieved during current year
 - Certain parameters re-estimated during the current period and actual result achieved during the previous period
 - Both (a) & (b)
- Interpretation means
 - Explanation of meaning and significance of the data in Financial Statements.
 - Concerned with preparation and presentation of classified data
 - Systematic analysis of recorded data
 - Methodical classification of data given in Financial Statements.
- A trader purchased goods for Rs. 25,00,000, of these 70% of goods were sold during the year. At the end of 31st December 2009, the market value of such goods were Rs.5,00,000. But the trader recorded in his books for Rs.7,50,000. Which of the following concept is violated.
 - Money measurement
 - Conservation
 - Consistency
 - None of these
- Matching the following:

a) As 6	i) Impairment of assets
b) As 10	ii) Discontinued operations
c) As 28	iii) Intangible assets
d) As 24	iv) Accounting for fixed assets
a - ii, b-iv, c-ii, d-4	b) a-ii, b-iv, c-4, d-ii
a-ii, b-iii, c-4, d-iv	d) a-ii, b-iv, c-4, d-ii
- Which of the following is wrong?
 - All real and personal accounts are transferred to balance sheet
 - Nominal accounts are transferred to P. & L. account
 - Each account is opened separately in ledger
 - Rent is a personal account, outstanding rent is nominal account
- Agreement of Trial balance is not a ___ proof of accuracy
 - Subsistive
 - Inclusive
 - Exhaustive
 - Conclusive

10. Capital- Rs. 2,00,000 Interest paid- Rs. 2310
 Debtors- Rs. 15,200 Discount allowed- Rs. 820
 Creditors- Rs.12,960 Discount received- Rs. 1030
 Purchases- Rs. 92,670 Rent - Rs. 14,670
 Sales- Rs. 1,16,850 Loan - Rs. 12,060
 Opening stock - Rs. 56,000
 Sales returns - Rs. 27,430
 Debit Total of Trial Balance will be
 a) Rs. 2,09,000 b) Rs. 2,09,100
 c) Rs. 2,10,000 d) None of these

- In Journal Entries which pertain to outstanding entries, prepaid entries, depreciation entries are called:
 - Adjustment Entries
 - Rectification Entries
 - Transfer Entries
 - closing Entries

- A building worth Rs.35 lakhs was purchased and it was dismantled with Rs.1 lakh and it was decided to build a shopping mall. The cost of construction of building was Rs.50,00,000 and inauguration expenses of Rs.50,000. The amount of capital expenditure is
 - Rs. 86,00,000
 - Rs. 86,50,000
 - Rs. 85,50,000
 - Rs. 85,00,000

- Which of the following is not a difference between provision & contingent liability
 - A provision meets the recognition criteria where as contingent liability fails to meet the same
 - Provision is a present liability of uncertain amount where as contingent liability is possible obligation which arises from past events
 - Provision can't be measured where as contingent liability is absolutely measured
 - None of the above

- In a three column cash book the discount columns are:
 - Totalled but not adjusted
 - Totalled and adjusted
 - Totalled but not balanced
 - None of the above

- After rectification of the following errors, effect on Net profit will be:
 - A cheque dishonoured Rs.3,100 debited to discount A/c
 - Sales book (undercast) short by Rs.23,000
 - A customer returned goods of value of Rs.1,200, included in stock but not recorded
 - Increased by Rs. 24,900
 - Decreased by Rs. 24,900
 - Increased by Rs. 23,700
 - No change

- The following are the errors committed while the entries are posted in ledger.
 - Errors of Principle
 - Errors of commission.
 - Errors of Partial omission
 - Errors of complete omission.
 - 1,2,3,4
 - 2,3,4
 - 1,2,4
 - 1,3,4

- Cash Book O.D. Balance Rs. 2,000. It was found that cheques of Rs. 100, Rs. 150, Rs. 175 which are issued but not presented till the date and the cheque of Rs. 600 deposited but have not been cleared, then O.D. Balance as per pass book is:
 - Rs. 2150
 - Rs. 2175
 - Rs. 1475
 - Rs. 1925

- Bank Balance O.D. as per pass book Rs. 26,500. Calculate balance as per cash book is:
 - Cheques deposited for Rs. 4700 but not collected
 - Cheques issued for Rs. 11,000 but not presented
 - Bill discounted and dishonoured Rs. 4000,
 and Bank paid noting charges Rs.200
 - Rs.28600 O.D
 - Rs.16000 O.D
 - Rs.24000 O.D
 - Rs.28500 O.D

- Drugs and pharmaceuticals
 - Health & Tourism
 - Coaster Services @ Railway
- Which of the following is not a scheme to reduce poverty in India?
 - Sarva Jyoti Green Scheme Yojana (SJJ)
 - SGRY (Swarna Jyoti Shahar Rogee Yojna)
 - MAHATSA (Mahatma Gandhi National Rural Employment Guarantee Scheme)
 - SGRY (Gandhara Gramana Rajee Yojana)
- Which among the following functions, money serves in the dynamic sense?
 - As a store of value
 - As a medium of exchange
 - As a unit of account
 - Standardizing saving investment.
- ___ refers to that portion of total deposits which a commercial bank has to keep with itself in the form of liquid assets.
 - CRR
 - SLR
 - Bank Rate
 - Repo Rate
- Which among the following pairs is mismatched?
 - National Telecom policy – 2012
 - Electricity act – 2003
 - National policy on skill & development-2009
 - Green Revolution – 1991.
- Which of the following is mismatch?
 - BRD – giving short term loans for development
 - MP – provide finance to correct disequilibrium in balance of payments
 - FR – controls credit in India
 - WTO – generally follow use of quantitative restrictions on trade.
- Which of the following is not a part of world bank group?
 - ICSD
 - IMRCA
 - IFC
 - ADB
- Which of the following is incorrect?
 - GDP at market price – Depreciation + MP market price.
 - GDP at market price – NFA + GDP market price
 - GDP at market price – Net Indirect Tax + GDP at factor cost.
 - None of these
- Lending and borrowing operations of commercial banks result in ___ in the country.
 - Capital formation
 - Credit creation
 - Credit control
 - None

a) Remove the obstacle of thermal power plants.

b) Improve the generation of power

c) Improve conditions of coal mining workers

d) Encourage of public private partnership in power sector.

38. Right to children to free and compulsory education Act RTE Act, 2009 has made free education for all children between the age of_

a) 5 – 15 b) 6-18 c) 7-20 d) 6-14

39. Which of the following item will not be included in balance of current account?

a) Balance of unilateral transfers
b) Balance of invisible items
c) Balance of trade
d) External commercial borrowings

40. Liberalisation refers to ____

a) Relaxation of previous government restrictions usually in the areas of social and economic policies.
b) Transferring the assets and service functions from public to private sectors
c) Disposal of public sector units equity in the market.
d) None of these

41. If we closely watch 39 PSUs which had been chosen for disinvestment / privatization during 1991 – 98, we can find that out of them only 3 PSUs posted losses in 1997 – 1998. These include ____.

a) Gas authority of India Ltd., Hindustan Machine tools, Bharat electrical Ltd.,
b) Hindustan cables Ltd., Hindustan copper Ltd., and Hindustan photo films manufacturing Co. Ltd.,
c) Bharat Petroleum Corporation Ltd., Steel authority of India Ltd., Bharat Heavy Electrical Ltd.,
d) Videsh Sanchar Nigam Ltd., Shipping corporation of India, Indian electro chemical Ltd.,

42. Abolition of intermediates and tenancy reforms are both parts of ____

a) Industrial reforms in India b) External sector reforms in India
c) Land reforms in India d) Banking reforms in India

43. If in a population of 1000 people, 400 people are in the labour force, 392 are employed, what is the unemployment rate?

a) 2% b) 8% c) 6% d) 4%

44. Narrow money excludes ____ of the public with the banks while broad money includes it.

a) Demand deposits b) Time deposits
c) Post office saving deposits d) Currency in circulation

45. Which of the following is the reason for increase in Birth rate in India?

a) In an agrarian economy, children are considered as assets but not burden because children help in agricultural fields

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The amount of depreciation charged under Annuity method _____ a) Remains Fixed for all the years b) Decreases every year c) Increases every year d) Recalculated every year 3. Manu's acceptance to Rishi of Rs.12,000 is retired two months before the due date at discount of 10% p.a. In the books of Rishi the journal entry will be _____ a) Cash A/c Dr. 10,800 Discount A/c Dr. 1,200 To B/R A/c 12,000 b) Manu's A/c Dr. 10,800 Discount A/c Dr. 1,200 To B/R A/c 12,000 c) Cash A/c Dr. 11,800 Discount A/c Dr. 200 To B/R A/c 12,000 d) Manu's A/c Dr. 11,800 Discount A/c Dr. 200 To B/R A/c 12,000 4. The debit balance in the bank columns of cash book indicates _____ a) Total amount withdrawn from bank b) Total amount deposited in bank c) Cash at bank d) Bank overdraft 5. Securities premium account cannot be utilized for _____ a) Financing the redemption of preference shares b) Issue of bonus shares c) Financing the premium payable on redemption of preference shares d) Writing off preliminary expenses 6. At the end of the accounting year nominal accounts are _____ a) Balanced and transferred to the P & L A/c b) Not balanced and transferred to P & L A/c c) Not balanced and transferred to balance sheet d) Balanced and transferred to balance sheet 7. Which accounting concept satisfies the valuation criteria _____ a) Going concern, Realisation, Cost b) Going concern, Cost, Dual aspect, Conservatism c) Realisation, Conservatism, Dual aspect, Conservatism d) Realisation, Conservatism, Cost 8. Mukesh sold goods to Suresh at an invoice price of Rs. 6,00,000 at cost plus 25%. 1/4 th of the goods are lost in transit. Insurance claim of Rs.72,000 is received. What is the amount of abnormal loss to be debited to P & L a/c? a) Rs.1,20,000 b) Rs.48,000 c) Rs.72,000 d) Rs.1,50,000 9. _____ is a non-historical cost method and is also called as Retail inventory method. a) LIFO method b) Adjusted selling price method c) Average price method d) Standard price method 10. In the absence of agreement between the partners, on the death of a partner, his legal representatives are entitled to _____ a) Profits till death, JLP. Interest on capital, Revaluation profit, Goodwill b) Profits till death, JLP. Interest on capital, Goodwill c) Profits till death, Capital, JLP. Revaluation profit, Goodwill d) Profits till death, Interest on capital, Goodwill 11. The cost of an Asset is Rs.1,20,000. The scrap value will be 25% at end of 10 years. If straight line method of depreciation is followed, the rate of depreciation is _____ a) 10% b) 9% c) 8.5% d) 7.5% 12. Trial balance is a statement which shows _____ of all accounts. a) Debit or Credit balances b) Totals c) Positive and Negative balances d) Opening and Closing balances 13. Premium on redemption of debentures is _____ a) Personal b) Nominal c) Real d) None of the above 14. Correct sequence as per the order of permanency? i) Trade Receivables ii) Patents iii) Machinery iv) Cash in hand a) (i), (ii), (iii), (iv) b) (ii), (i), (iv), (iii) c) (iii), (i), (ii), (iv) d) (iv), (i), (iii), (ii) 15. A & B are partners in a firm in the ratio of 5:3. C is admitted as a new partner. He gets 1/4 th of A's share and 1/5 th of B's share. The new profit sharing ratio is _____ a) 19:08:09 b) 20:15:9 c) 75:45:37 d) None of the above 16. If the shares are forfeited, the share capital account is debited by _____ a) Called up value of shares b) Paid up value of shares c) Face value of shares d) Issue price of shares 17. If the goods are sent on Sale or Return basis frequently, the trader prepares _____ a) Sale or Return Journal with 4 main columns b) Sale or Return Journal with 2 main columns c) Cash book d) Sale or Return ledger 18. A, B and C are partners in a firm in the ratio of 3:2:1. A retired and the firm received Rs.1,52,500 towards JLP, which is appearing in the balance sheet at Rs.1,80,000. Cash a/c is debited and JLP a/c is credited with Rs.1,52,500. What will be the treatment for the balance left in JLP a/c? a) Credited to Partners current a/c's in their profit sharing ratio b) Debited to Revaluation a/c c) Debited to Partners current a/c's in their profit sharing ratio d) Either (b) or (c) 19. The subscribed share capital of X Ltd. is Rs.90,00,000 divided in to shares of Rs.100 each. There were no calls in arrears till the final call was made. The final call was paid on 85,000 shares. The calls in arrears was Rs.1,25,000. The final call money per share is Rs. _____ a) 25 b) 20 c) 75 d) 125 20. Preference shares of Rs.9,00,000 are redeemable by issuing 3000 shares of Rs.100 each at Rs.140. The amount to be transferred to CRR is _____ a) Rs.6,00,000 b) Rs.4,20,000 c) Rs.5,00,000 d) Rs.3,80,000 21. Which of the following is not a foreign bill? a) A bill drawn outside India and payable in India b) A bill drawn in India and payable outside India c) A bill drawn by a person resident outside India and payable outside India d) None of the above 22. A contingent asset is _____ a) Usually disclosed in the financial statements b) Usually disclosed in the notes to accounts c) Usually disclosed in the reports of approving authority d) Not disclosed anywhere 23. All the following statements are correct except a) Trial balance is a statement and not an account b) Trial balance is prepared at the end of the year c) Trial balance is not a concluding proof of arithmetical accuracy d) Trial balance is tallied if a transaction is posted twice in the ledger 24. When the records of transactions relating to Joint Venture are made in books of one co-venturer, then the venturer records his share of investment in the joint venture by _____ a) Debiting to cash a/c b) Crediting to cash a/c c) Crediting to co-venturer's personal a/c d) No entry is required 25. In case of _____ the period of bill commences from the date of acceptance of the bill. a) Bill after date b) Bill at sight c) None of the above 26. A & B are partners in the ratio of 3:2. They admitted C as a new partner with Rs.35,000 against his capital and Rs.15,000 against goodwill. C could bring in Rs.45,000 only. What is the treatment, if the new profit sharing ratio is 1:1:1? a) A & B will be credited by Rs.8,000 and Rs.2,000 respectively b) A further amount of Rs.5,000 is credited to capital accounts of A & B c) Both (a) & (b) d) None of the above 27. The directors of K Ltd. made the final call of Rs.20 per share on 15-Sep-2014, indicating the due date of payment as 30-Sep-2014. Mr. F, a holder of 8,000 shares paid the call money on 15-Nov-2014. Calculate the interest on calls in arrears. a) Rs.800 b) Rs.1,000 c) Rs.1,200 d) Rs.1,332 28. Any, Tom & Bob are partners in the ratio of 2:2:1. Tom dies in Feb, 2014. They have taken life insurance policies, the premiums of which are debited to P & L a/c. Partners Policy value Surrender value Any 4,00,000 Tom 7,00,000 Bob 5,00,000 How much amount is paid to the legal representatives of Tom? a) Rs.7,90,000 b) Rs.2,80,000 c) Rs.3,16,000 d) Rs.7,00,000 29. A trader has made a sale of Rs.75,500 out of which cash sales amounted to Rs.25,500. He showed trade receivables on 31-3-2014 at Rs.25,500. Which concept is followed by him? a) Going concern b) Cost c) Accrual d) Money measurement 30. M/S Daga & Co. installed a machinery on 01-01-2007 at a cost of Rs.5,00,000. Useful life of the machine is estimated at 10 years. Depreciation is charged under straight line method. In December, 2013, they found that the machine become obsolete and could not be used. It was sold for Rs.30,000. There will be _____ a) Capital loss of Rs.1,50,000 b) Revenue loss of Rs.1,00,000 c) Capital loss of Rs.1,00,000 d) Revenue loss of Rs.1,50,000 31. The balances of M/s Nagarajana Traders are as follows: Capital Rs. 9,00,000; Computers Rs. 1,30,000; Machinery Rs. 4,50,000; Furniture Rs.1,50,000; Investments Rs.3,00,000; Salaries Rs.2,10,000; Sales Rs.16,00,000; Payments Rs.1,20,000; Freight Rs.1,21,000; Purchases Rs.9,15,000; Rent Rs.28,000; Cash in hand Rs.48,000; Bank overdraft Rs.20,000; Creditors Rs.1,00,000; Debtors Rs.1,48,000; the total trial balance is _____ a) Rs.26,40,000 b) Rs.24,99,000 c) Rs.26,20,000 d) Rs.25,12,000 32. Kiran, Bittoo and Shrawan are partners in a firm. Kiran withdrew Rs.5,000 in beginning of every month, where as Bittoo and Shrawan withdrew Rs.2,000 and Rs.3,000 respectively at the end of every month. Calculate interest on drawings at 10% p.a. for the year ended 31st March, 2014. Kiran Bittoo Shrawan a) Rs.6,000, Rs.2,400, Rs.3,600 b) Rs.2,750, Rs.1,300, Rs.1,950 c) Rs.3,000, Rs.1,200, Rs.1,800 d) Rs.3,250, Rs.1,100, Rs.1,650 33. A company took a loan of Rs.10,00,000 from ICICI bank at an interest of 15% p.a. 14% debentures of Rs.15,00,000 were issued as collateral security. The bank is entitled to get interest on _____ a) Rs.10,00,000 only b) Rs. 15,00,000 only c) Both (a) & (b) d) None of the above 34. Neelam sold goods for Rs.40,000 on 1-5-14 on a credit of 3 months to Kamala. Out of that 40% only could be received from her estate as she became insolvent. What is the amount of bad debt? a) Rs.30,000 b) Rs. 24,000 c) Rs.28,000 d) Rs.25,000 35. A firm has reported a profit of Rs.1,47,000 for the year ended 31-3-2014 after taking into consideration the following items. i) The cost of an asset Rs.23,000 has been taken as an expense ii) The firm anticipated a profit of Rs.12,000 on the sale of an old furniture iii) Salary of Rs.7,000 outstanding for the year has not been taken into account. iv) An asset of Rs.85,000 was purchased for Rs.75,000 and was recorded in the books at Rs.85,000. What is the correct amount of profit to be reported in the books? a) Rs.1,47,000 b) Rs. 1,51,000 c) Rs.1,63,000 d) Rs.1,41,000 36. The credit balance as per cash book is Rs.15,000. Cheques amounting to Rs.2,750 were deposited in bank but not yet collected. Cheques of Rs.4,000 were issued, but not yet presented for payment. A dividend of Rs.250 was collected and a premium of Rs.1,500 was paid by bank under standing instructions. The balance as per Pass Book will be _____ a) Rs.15,000 b) Rs. 17,750 c) Rs.16,000 d) Rs. 14,250 37. Goods costing Rs.30,000 were stolen. Insurance company accepted a claim of Rs.40,000. The appropriate journal entry is _____ a) Loss by theft a/c Dr. 50,000 To Sales a/c 50,000 b) Outstanding insurance claim a/c Dr. 40,000 Profit & Loss a/c Dr. 10,000 To Purchases a/c 50,000 c) Loss by theft a/c Dr. 40,000 To Purchases a/c 40,000 d) Profit & Loss a/c Dr. 10,000 To Purchases a/c 10,000 38. Depreciation fund given in the balance sheet is _____ a) Credited to old partners in their old profit sharing ratio b) Debited to old partners in their old profit sharing ratio c) Credited to all partners in the new profit sharing ratio d) None of the above 39. In which of the following cases, accounting estimates are needed? a) Employ's benefit schemes b) Impairment of losses c) Inventory obsolescence d) All of the above 40. The process of recording financial data upto trial balance is _____ a) Book keeping b) Classifying c) Summarising d) Analysing 41. Average profit = Rs.3,72,000 Normal rate of return = 12% Total assets = Rs.68,00,000 Outside liabilities = Rs.42,00,000 Calculate the value of goodwill under capitalisation method. a) Rs.5,00,000 b) Rs.6,00,000 c) Rs.7,00,000 d) Rs.8,00,000 42. M/s Ghulati & Sons made the following sales To M/s Gupta & Co. on credit 30 shirts @ Rs.180 per shirt 20 trousers @ Rs.100 per trouser Sold furniture to M/s Shewag & Co. on credit Rs.8,000 Sold to M/s Jain & Co. 50 shirts @ Rs.190 per shirt for cash Sold to M/s Cheap stores 13 overcoats @ Rs.490 per overcoat Trade discount 10%, Cash discount 2%, Sales tax 10% The total of sales book is _____ a) Rs.13,62,30 b) Rs.22,849 c) Rs.23,828 d) Rs.14,632 43. X Ltd issued 15% , 50,000 debentures of Rs.100 each at 10% premium, which are redeemable at 20% premium after 10 years. The loss on issue of debentures to be written off every year will be _____ a) Rs.50,000 b) Rs.1,00,000 c) Rs.2,00,000 d) Rs.1,50,000 44. A & B entered into a joint venture. A contributed Rs.2,00,000 for goods and Rs.15,000 expenses. B supplied goods of Rs.56,000 and paid expenses of Rs.2,000. B sold the goods for Rs.4,00,000. B is allowed a commission of 10%. Profit sharing is 3:2. How much amount B has to remit to A in full settlement of account? a) Rs.2,67,200 b) Rs.2,65,200 c) Rs.1,67,200 d) Rs.2,00,000 45. On 01-04-2005, 5% cumulative preference share capital is Rs.2,00,000 Equity share capital is Rs.5,00,000. During the years 2004-05 and 2005-06 the dividend declarations totaled Rs.8,000 and Rs.16,000 respectively. What is the amount of dividend paid to the equity share holders for the year 2005-06? a) Rs.4,000 b) Rs.5,000 c) Rs.10,000 d) Rs.12,000 46. Rohit carrying on real estate business sold a piece of land for Rs.4,00,00,000 (cost Rs.3,50,00,000) then the type of receipt is _____ a) nature and profit on sale is _____ a) Capital & transferred to capital reserves b) Revenue & transferred to P & L a/c c) Capital & transferred to P & L a/c d) Revenue & transferred to P & L a/c 47. A bill receivable of Rs.2,500 is received from a customer in full settlement of Rs.2,700. On dishonor of this bill, the entry will be passed in _____ a) Purchases book b) Bills receivable book c) Journal proper d) None of the above 48. A trader has credited certain items of sales on approval aggregating Rs.60,000 to Sales Account. Of these, goods of the value of Rs. 16,000 have been returned and taken into Inventories at cost Rs.8,000 though the record of return was omitted in the accounts. In respect of another parcel of Rs.12,000 cost being Rs.6,000 the period of approval did not expire on the closing date. Cost of goods lying with customers should be Rs.12,000 b) Rs.54,000 c) Rs.6,000. d) None of the above 49. Physical verification of inventory was done on 23rd June. The value of inventory was Rs.4,80,000. Following transactions took place between 23rd June and 30th June: 1. Out of goods sent on consignment, goods costing Rs. 24,000 were unsold. 2. Purchases of Rs.40,000 were made, out of which goods worth Rs.16,000 were delivered on 5th July. 3. Sales were Rs.1,36,000, which include goods worth Rs.32,000 sent on approval. Half of these goods were returned before 30th June, but no intimation is available regarding the remaining goods. Goods are sold at cost plus 25%. However, goods costing Rs.24,000 had been sold for Rs.12,000. You want to determine the value of inventory on 30th June. You start with physical inventory on 23rd June. Cost of Normal Sales = _____ a) 73,600 b) 80,000 c) 1,08,800 d) 99,200 50. Which of the following statements is/are false? I. The term 'depreciation', 'depletion' and 'amortization' convey the same meaning. II. Provision for depreciation A/c is debited when provision for depreciation A/c is created. III. The main purpose of charging the profit and loss A/c with the amount of depreciation is to spread the cost of an asset over its useful life for the purpose of income determination. a) Only I) above b) Only II) above c) Only III) above d) All I) II) III) above 51. On 27-03-14 four cheques of Rs.16,000, Rs.14,000, Rs.32,000, Rs.23,000, Rs.16,000 c) Rs.32,000, Rs.23,000, Rs.16,000 d) Rs.14,000 52. Rakesh started business with Rs.1,20,000 and took a loan Rs.50,000 from Ramesh. During the year earned a profit of Rs.20,000 and introduced further capital of Rs.30,000. His drawings during the year amounted to Rs.10,000. He paid Rs.10,000 to Ramesh during the year as part payment of loan on 31st March, 2014 his total assets amounted to Rs.2,30,000. Find out the amount of outside liabilities. a) Rs.70,000 b) Rs.80,000 c) Rs.30,000 d) Rs.40,000 53. S Ltd. follows perpetual inventory system. On March 31 of every year, the company undertakes physical inventory verification. On March 31, 2011, the value of Inventories as per the records differed from the value as per the physical Inventory. On scrutiny, the following differences were noticed: Goods purchased for Rs.10,000 were received and included in the physical Inventory but no entry was made in the books. Goods costing Rs.30,000 were sold and entered in the books but the Inventory is yet to be delivered. Goods worth Rs.5,000 are returned to the suppliers but is omitted to be recorded. If the inventory is valued in the books at Rs.1,50,000, the value of the physical inventory is a) Rs.1,11,000 b) Rs.1,89,000 c) Rs.1,85,000 d) Rs.1,59,000 54. Consider the following for Alpha Co. for the year 2009-10: Cost of goods available for sale Rs.1,00,000 Total Sales Rs.80,000 Opening inventory of goods Rs.20,000 Gross profit margin 25% Closing inventory of goods for the year 2009-10 was a) Rs.80,000 b) Rs.60,000 c) Rs.40,000 d) Rs.36,000 55. Which of the following statements is false a) Reserve is an appropriation of profits b) Provision for tax still not paid is a reserve c) Capital reserve is created out of capital profits d) None of the above 56. Trial balance of a trader shows the following balances Opening Inventory Rs.9600 Purchases less returns Rs.11850 Salaries Rs.3200 Wages Rs.750 Commission on Purchases Rs.200 Carriage outwards Rs.300 Sales Rs.24900 Closing Inventory Rs.3500 Carriage on purchases Rs.1,000 Gross profit will be a) Rs. 5,000 b) Rs. 6500 c) Rs. 3250 d) Rs. 3200

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