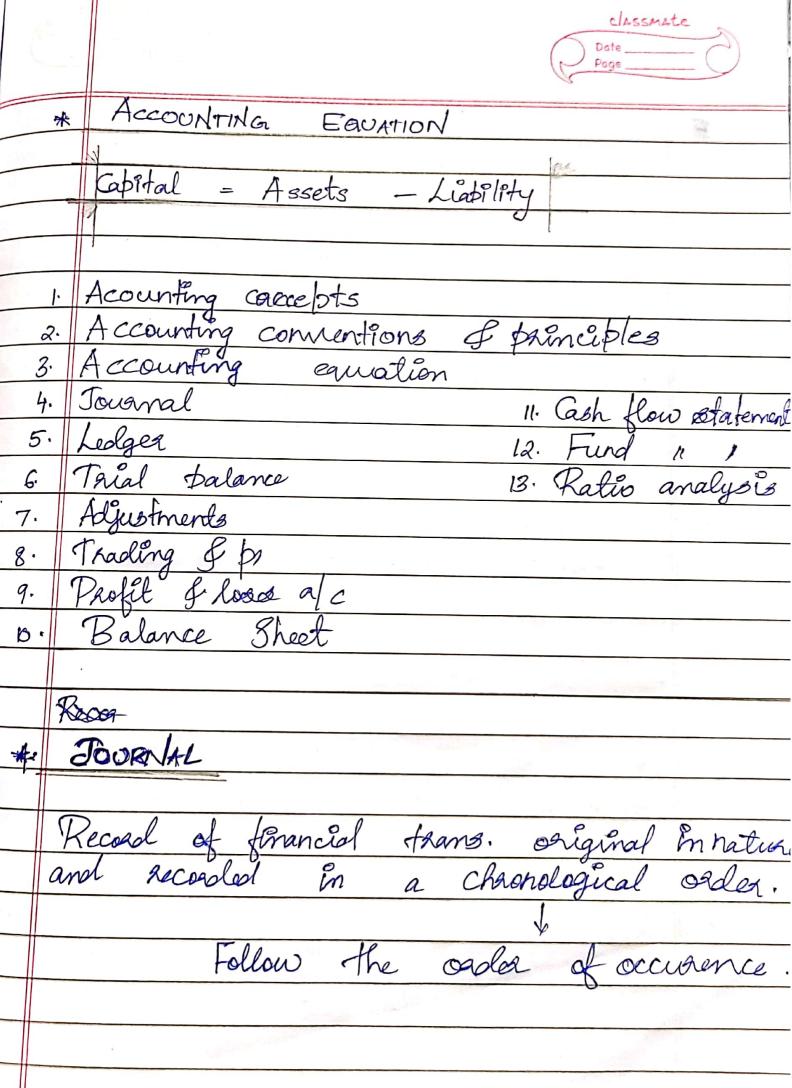
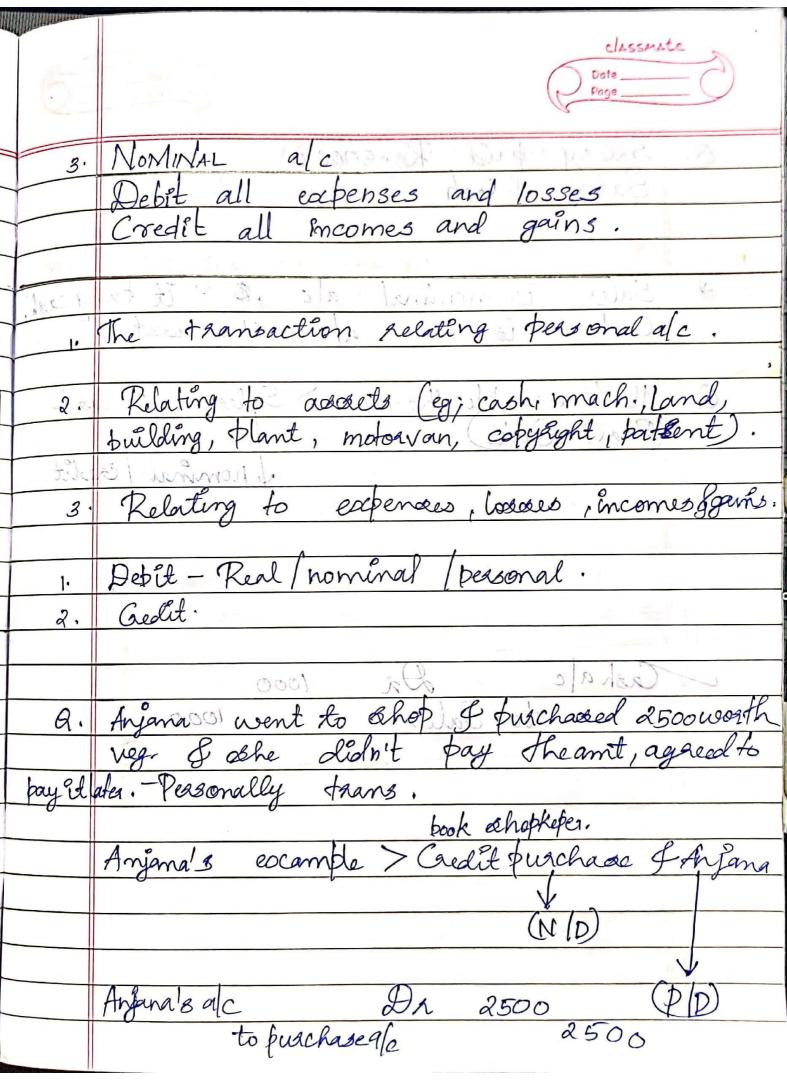




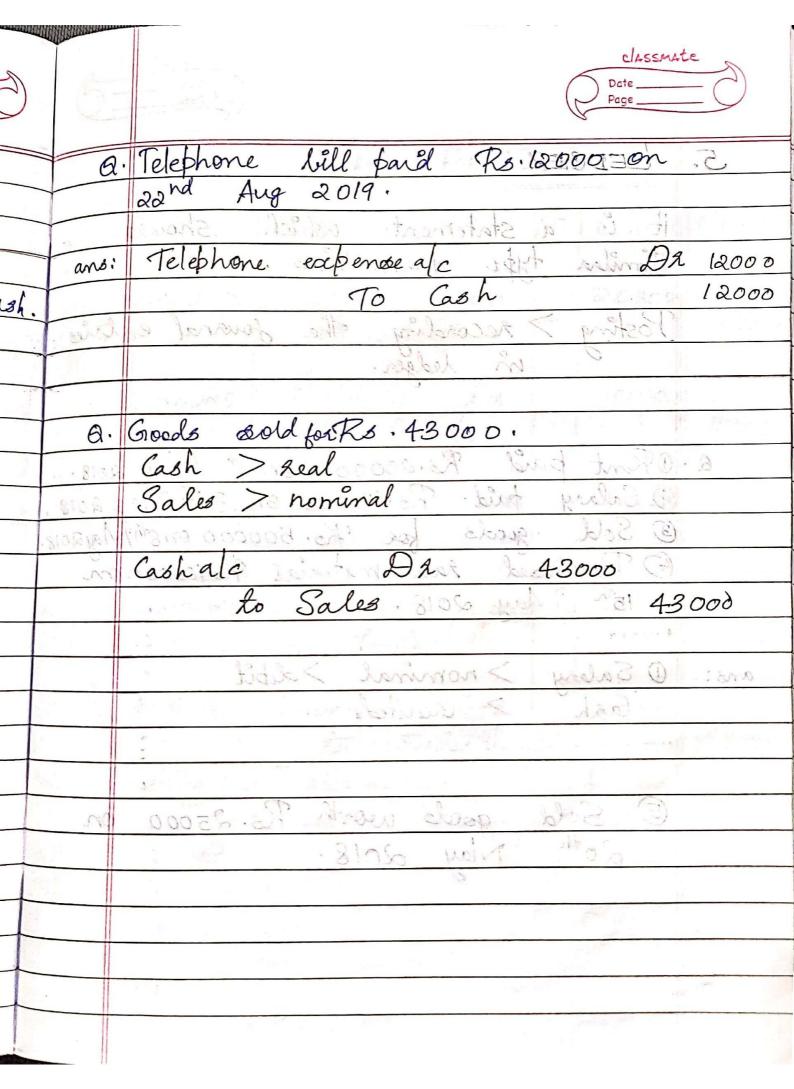
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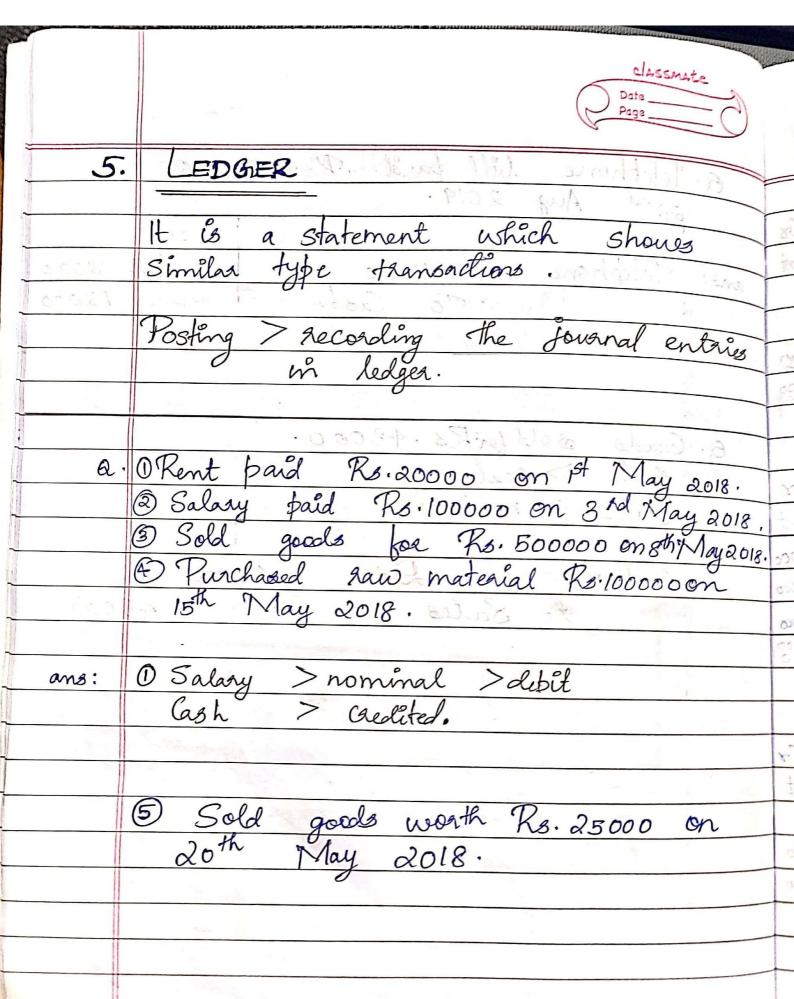


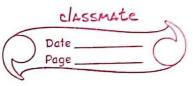
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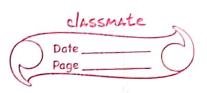
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3	2013 Jan 5 he purchases merchandise for
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4	2013 Jan 10 he sells merchandises for to
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3	@013 Jan 11 pank paid Rs. 5600 for instance
01	premium of ND Tiwai.
6	2013 Jan 19 Dank paid Rs. 1700 for fine
	insurance premium of #
(1)	2013 Join 16 business expenses paid Rs. 1100
	Salarres Rs. 15000 ad. eap. Rs. 6000
	payment was ty cheque.
8	2013 Jan 19 Received Rs. 2900
	from Ram Prakash in full
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(a)	2013 Jan 30 paid Rs. 2000 for petrol of office
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(B)	2018 Jan 31 purchased motor can Rs.
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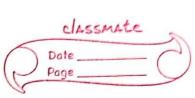
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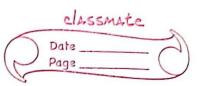
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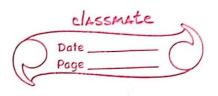
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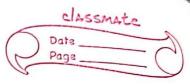


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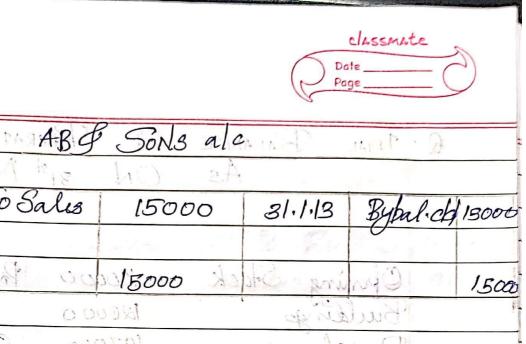
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	The Colors			-12-
	PARTICULARS	DEBIT	PARTICULARS	CREL
	Cash	1080200	Capital	ROOD
6	Purchage :	000 43000	Bank	1931
	Ins. pr.	5000	Sales	1700
81	Fixe Ins.	0001700	Rampaekash	301
	Rent	11000	Rajech	500
	Salary 963 1840	15000	0	4
	Ad	6000		
	Elscount 31.18	100. Jour	27.18 /1	1.5
	Bad depts	1500		
	Ma chinay	1200		
	Promotional exp	700	- 1	
	AB & Son alc	15000		<i>p</i>
	Petrol exp	2000		SAF
	Mvan	100000		
		12443		12443
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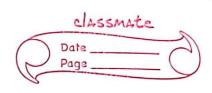
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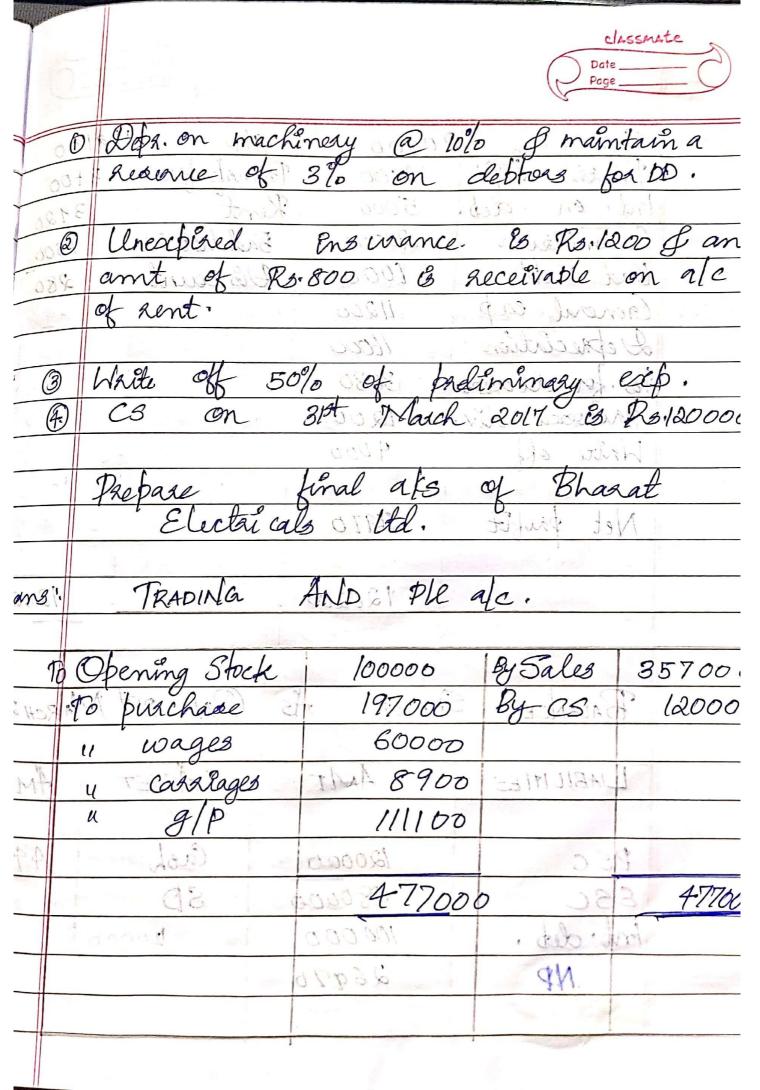
To Sales

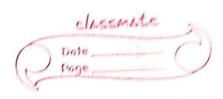
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Q	TRIAL BALANCE C	DE BHAR	LAT ELECTRONIC	20					
		The same of the sa	MARCH 2017.						
1.0	85.113 190 Salus 15000 31.113 086 12								
		1 <u>all</u>	The property of the Street	177					
	Opening Stock	100000	Pref. Sh of Ro. 100						
	Buildings	120000	each	120000					
	Pischades	197000	ESC of Rolloo						
	Wages Shigh	60000	each	280000					
	Salastes	20000	Jo Oldentines	100000					
100	Taxes & ms. 0000	14800	Banofu fees	3400					
	Int. On depentues	5 000p	Rent	3120					
	Goodwill 0005	50000	Sales	357000					
	Commission	20000	Sunday G.	39000					
	Carriage	8900	Boddebt reser	i e					
	Bad dette	1000	Dis court	280					
	General eap.	11200	·						
0	Répairs Cash	3000	31.115 Tolus						
	Cash	4400							
	Machinery Preli-exp. Surdry deb tors	160000	ALE STATE	-7					
K	Preli-exp.	8000							
	Sunday deb tos	121000							
	0	and the second							
		904300		90431					
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		Sec. 1		
	To commission	20000	By discount	280
	To Booldett : 10000	77.7		
42 1	(1) new paor : 3630	1 22 7 CM	By transfer	V
3 1	C) Oldtagy: : 1500	3130	By transfer fee	3400
-	· all white	6-9		
	To general ext.	11200		
	To repair	3000	The hand the highest all the	
	To int. on depentures	5000		
	To treli ext 8000		A STATE OF THE STA	
9	(-) write of (4000)	4000		THE RESIDENCE OF THE PROPERTY
	I I		The second secon	and the second second second second second
8	To depreciation	16000		A STATE OF THE PARTY OF THE PAR
	1			
	To Net profit	22770		
	25	118700		118700

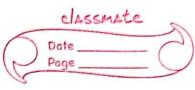


	THE RESIDENCE OF THE PERSON NAMED IN COLUMN 2 IS NOT THE OWNER.
BALANCE	
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THALANCE	1) 1-1
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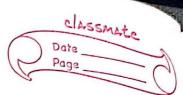
	BALANC	e She'e	TRADINA	
	ATT LAKTICIVARS	1/2	ARTICUL ARS	
	LIABILITIES	AMT		AMT
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	Preference Share Capital	1200000	D 0000	1200
8 1	Equity 11 "	280000		50000
7	trisAppl(1)	* C./	(-) une plant ?	30008
	10% débentures	100000	Cash	44-00
	Sunday Geditors	390mn	Machineay	
	Martin Martin Sanction at 1 March San	3000	160006	
3	Net profit	22700 08	(-) depa. (16000)	124000
	0	818 003	Collins:	
		ye w	Sunday das.	
	00	ip. 113	1210007	
2	. 0	300	Enew prov.	
3.			100 (08630) or	117370
			To pack exp.	
3	0	दारी नेवब	Usexplied ins.	1200
	The state of the s	1600	Rent receivable	800
			100000000000000000000000000000000000000	800
	770	2,5	Preli exp	4000
		1187	CS	120000
	5	561770		56 1770

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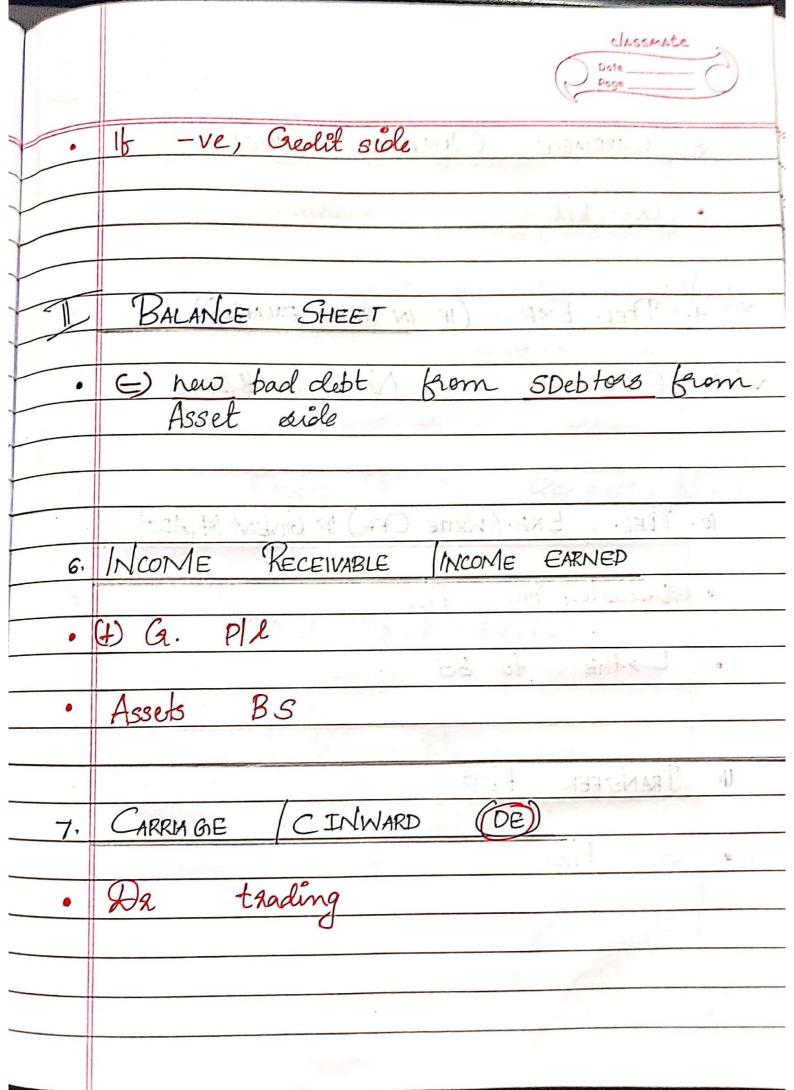
	\(\text{rugs}\)
*	TRANSACTIONS.
1.	Closing Stock
	Clasing stock is an adjustment
	it is a valuation process.
•	Closing stock is an adjustment because it is a valuation process, - a tradingale Man. a/c.
•	- Assets BS
•	
2.	OUTSTANDING EXPENSES OR EXPENSE INCURR
2	BUT NOT PAID, UNPAID EXPENSES, EXPENSES
	DUE BUT NOT PAID
	The second of th
•	(+) respective expenditure.
•	Debit Pll
•	Liability BS> " 0/s eapenses"
eg:	Salary 0/3, Rent 0/3.
3	Page of the second seco

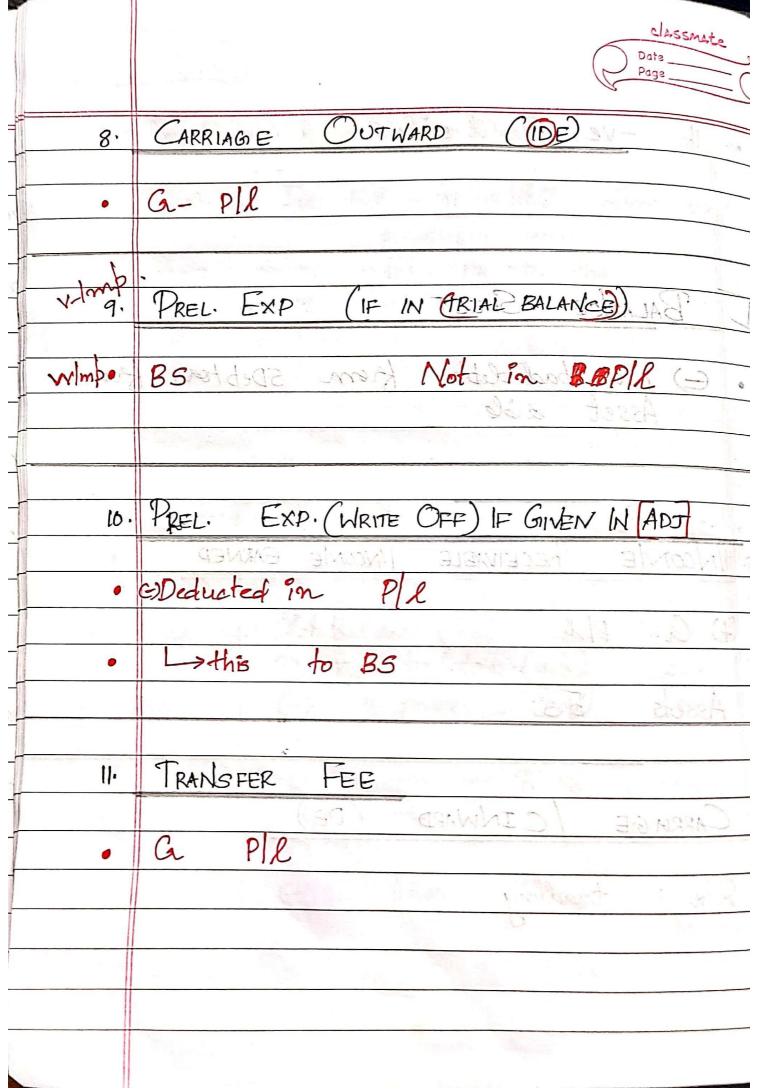


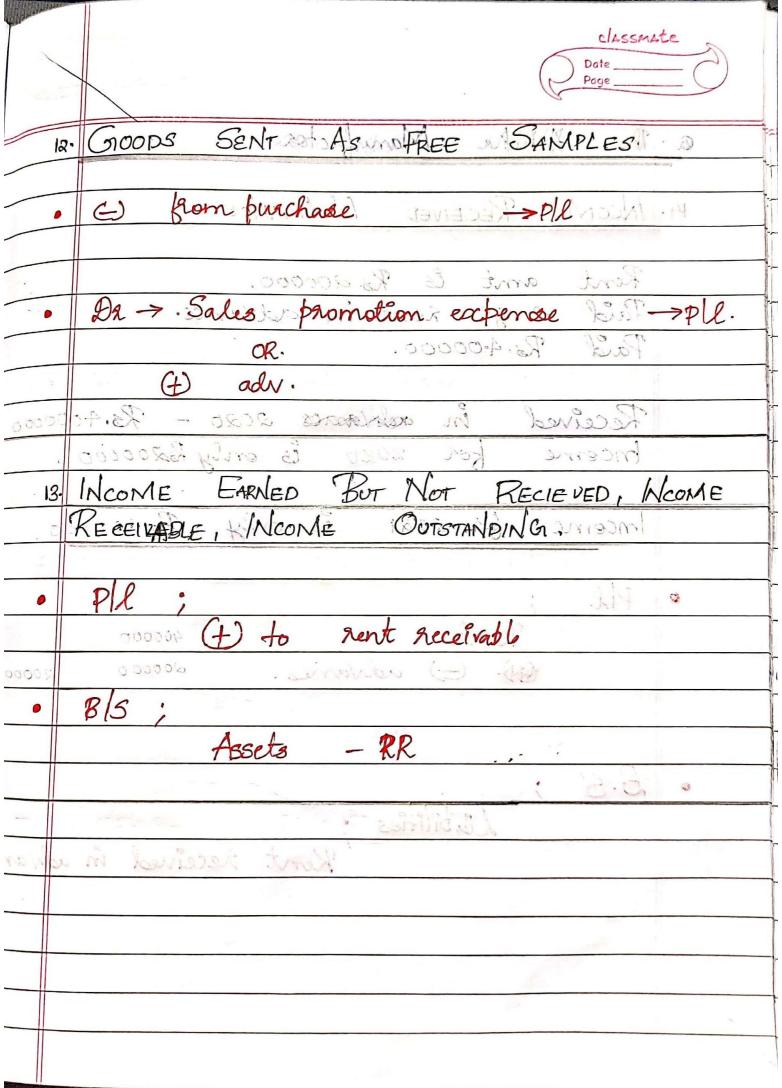
	3.	PREPAID EXPENSE OR UNEXPIRED OR	
		EXPENSE PAID IN ADVANCE.	
	18	- Previous for Bal -> Profit il milmo a:	
		Expen ion confidence.	
	•	E) advance postion from expense concerned	1
		Pll alc.	200
		· Old - Balance / DE	-
	•	Asset 85.	
	4.	BAD REDTS	
	ta	Duckid O	
	•	Taial balance or Old bad Hebt (BD)	
	•	Further bolebt (adj) or new bad debt of	m
	e	further bad debt but wer (+)	
	-	(2) 11 piver. (act) xxx	
	•	Old provision (prov. For db) last yo prov.	
	•	New " (new prov. fordb)	
	2	(100 poor 100 ap)	
		GOOL Prov. (tb) (xxx)	
		Education (100)	
_	_		
		Mer Brunden To Pinale	
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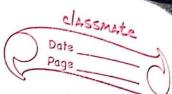


5.	BAD DEB	BT RESERVE TELLS ON THE OWNER OF THE OWNER OWNER OF THE OWNER OWNE	
		EXPENSE PAID IN ADVANCE.	
	Provis on	r for Bol -> Profitel milms as all	_
		adoption ans.	
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	1 2	ple of supplied the second second second second	_
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•	New -	adj.	
			_
		Bers Erew uld.	1
•		Debit Sile	
	(80)	Total balance or old par site	5
On		Old Baddebt (H) talks xxxx	9
		(+) new bad dest (adi) nax	
811		(+) u prov. (adj) xxx	
7	. 10 md	(Clexx) de rol von Totalino Adxxx)	-
			0
100		Topod road one	1.
			1
		E) Old prov. (Hb) (xxx)	1
for-		balance	-
	1	NET BALANCE TO Pleale	
			1





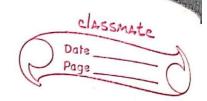




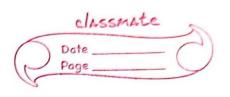
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A .	The Abhaba Managactor
14.	
7.	INCOME RECEIVED IN ADVANCE
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1	Received in adexage 2020 P.
	4000 - 43.400
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	Income of Local is only Rs. 200000.
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	Rent received in advance
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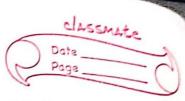
4	TRADING AND PROFI	T /	ANDIL	oss A/C FOR				
ans: TRADING AND PROFIT AND LOSS A/C FOR THE YEAR ENDED 31st DECEMBER 2009.								
	00 8600 1100	8		260				
	To Stock	34	60	By Sales 1545	0			
	To purchages 5475		iation:	e) actuans (200	o) 15250			
	c) Returns 3 (125)			Suid				
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	To gross profitely		7790	and address of				
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	1826		18500	Te not fi	18500			
		8		and the				
201	To bad debtoo		125	Bygrosspilet				
	Drugther debt		100	\$/d	9790			
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	E pld provision		(200)	375				
				 Received in advance 				
-	To advertisement		450	in advance				
	To interst 118	3 ·		(25)	250			
	(±) 0/3 85	5	203					
			T. C.	4000				
	tax fins. 12.1	50	200	A war sa Ma				
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	(100) prepard ins.	_	1270					
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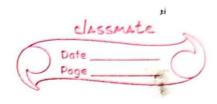
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io By Sales	348		Aso.	To St	
To depreciation:	Č	106 547	ichus	To pus	
Building	(.	37.5	ストラ	E) Rute	
Furniture 00): 52	00174 s	nitha	E) fur	
Machinery		1250	for such two and distance		
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To net profit 281		1826		100	
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	LIABILITIES	AMT	ASSETS A	MT
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	Capital (von) CHOM	2500	Frankliae 740	
			() depreci (74)	666
	Profit and Loss alc	1826	5% en c	
	1		Building 7500	
	3800		C) dephe. (375)	7125
	100	Badelebt	nother funther	
	Caeditors	2500	Debtors	
	Bank OD 2850		200-	
	1) Enterest 85	2935	Enewprov.	
	1,1,1,0	7 - 1	(185)	
	Salagu	300	(t) baddebt	-
	Salary	120	100	3515
	Comm. Received	4	N 2 1	
	En advance	125	Cash	650
	carrit 100	Exclude	315	
	-0+T 9	total	ClosingStack	325
	Giór 74	Depresa		
			Insurance pre.	100
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			~	7330
	Stock	On 35	ecomos.	
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			*134	
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	5% on	debtors;	and heere al	Treft
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379	Debtors		3800	\$ 1
	(c) further	baddlebt	100	2.7
C	Net dest	25020	37000	Gell?
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lew	(t) bod	300		Salan
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			in but six	Comm.
	7500	125	30m6	in auch
	375	Excluded		0
hak	Clasing	Excluded Total		740
	3	Deprecia		74
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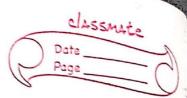


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a	31 st	december	1, 2009	B	giner	1. Prepo	ve his
	trad	ling o	inal p	rofit	and	load	a/c of
							85 on
		date.				V	ji.

TRIAL BALANCE.

34000

	PARTICU LARS	DEBIT	CREDIT
		i i	P
1	Fuarituae	640	_
	Building	7500	
	Machinery	6250	
	Capital		12500
	Bad Debts	125	
	Bad debts reserve		200
	Debtors & Creditors	3800	2500
	Stock (1.1.2009)	3460	
	Purchases & Sales	5475	15450
-	Bank overslagt	_	2850
	Sales returns & purchase Returns	200	125
	Advertisement	450	
	Interest	118 BM	-
	Cash	650	
_			1

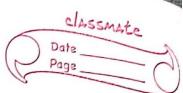


Commission X & Dine	1831 10	375
Tax and Insurance	250	375.
General expenses	782 M	teach
Salary 25 dig below	3300	20
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	34000	34000
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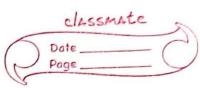
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Date ______

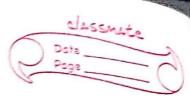
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	Jai Shaee.	- KENL	
*		it art	
-	Cash in hand	1400	
-	Cash at bank	2600	
-	Sunday debtors	86000	
-	Stock as on 1.4.2008	62000	
	Furniture and facture	21400	
	Office eauipment	16000	- 1
00	Buildings	60000	-
-	Motor car	20000	- 1
7	Sunday Geditions		43000
	Loan	Capt . The second secon	30000
	Reseave for bad debts		3000
724	Purchases & Bland & Robert	140000	20 1
33.	Purchage returns	yar	2600
1,7	Sales miles with with	har.	23 0000
	Sales returns	4200	
	Salaries	11000	
	Rent for godown	5500	
30	Interest on loan	2700	-
	Rates and taxes	2100	
	Discourt allowed to debtors	24-00	- 1
	Discount received from Geolitors		1600
	Freight on purchases	1200	
	Carriage outwards	2000	-
			-



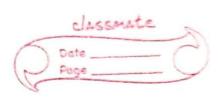
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	2. Value of stock at the close of the year	
-	was Rs. 44000.	[]
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	min tained at 5% of Sundry	
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	from 1-4-2008 to 30-6-2009.	
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01	the rates of wars 2100	-
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$-\parallel$		-
$-\parallel$	10002 about 10 - Are di	_
\parallel	ं मिरामीय ग्रेसां । 1800	
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	OULD OUE BURGET	



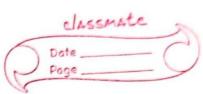
ams:	TRADAGA AN	D PROF	FT AND LOSS ale	
	FOR THE	e Yr	ENDED 18 MARCH	2000
	PARTICULARS	AMT	PARTICULARS	AMT
		1 . V.		_
3.	To Sock	62000	By Sales 230000	
	10 Puschase 140000			225800
	E) Returns 2600	137400		13600
	6	1 1 1 1 1 1	d DIRTER	-
and a certific	Freight onpuschases	1200	By Closing Stock	44000
	A STATE OF THE STA	الرد ال	lease quille	100
	The same of the same	cojes	e persion	
	To grossp c/4	69200	102 -4-1 mais	
	ERVICED NO.	269800		£9800
	A Comment	y &.		
	To Salarie	11000	By gross p bld	69 200
	To sent	5500	0	
	To int. on boan	2700	By dis. Receive	1 1600
	To rates Gaces	2100	0	
	To discallowed	2400		
	To casa. autwords	2000		
	To palming gotof			
	To electric charges	2200		
	To me. 1500	The state of the s	agents as colones	
Q.	(-) brigaid 300	1200	The same of the sa	



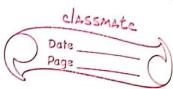
=		To general escb.	3000	Mist will	- Ch. 7
-	_	To baddebt 2000	13.3.1	- whis Office	
_	_	Drewprov. 4300	1800	the born	
_	-	Woldprov. 3000	3300	The state of the s	9
	-	toba			
_	-	70 200			
	-	To bankchanges	1600		
_	+			April	0
_	\parallel	To motor cas		Klay	8
		expense	3600	1 Tonni	300
				- Hur.	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
	-	To depreciation:		阿尔格尔阿子	1 00
		building	3000	September	3
	1	Fuan. of fillings	2140	Certies	7
		Office earls.	2400	Nevinben	3
	-	Motor Car	4000	& cumper	30
			J. 1.	JANNAGY	J.
		To not profit	16860	Rawardst	11
y L		24CJ		March	102 14
		(The wife	70800	Makel	70800
		300		Way	
				I were	-21
			4. 1		
	16	7			

	Classi	mata
	Date	-
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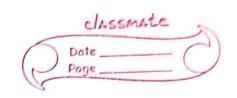
					Page	
la.	Ins. prem. paid	5500		1 1	KAUL 3	
	proprietors liferns.	4-002	03	05. 1	To build	-
	For the kiam	1500	00	CA: Na	A TWINGS	
		3300	600	3	esecuips.	
	I I I I I I I I I I I I I I I I I I I				1122 3	
				1.2	4 .	
		50	5 1	Roch	is fanki	
	1 Apoll	, = <u>.</u>				4
	2 May	1	A SEC	المك	G methe	
	3 June	P 007	130	(Peru	9	7
	4 July					7
	5 Aungust		1	iction	oure Do	5
	6 September	01.0	EH	K	bull in	
	7 October	04.3	/ Co	200	此,在位	J
	8 November	2400	â	· 400	12cc (2c)	10-1
	9 December	1600	A Hale	Jan.		
	10 January	- 4 -				i e
	11 February	- 375	16.5	A Police	160	200 € €
•	10 January 11 Fébruary 12 March			V	24	
00.	13 April		T 2		411	
Name of the last o	14 May			300		
				000		
	15 June			4		
	135					
						86000



	118	(4) old BD	2000	1 4 5
	ADJ	(+) new "	BALL FAR	1
	ADJ	(+) 11 prov	4300	111
	TB	(-) old 11	3000	
	110			5
	•	(100 mg) (100)	3300	
	i) Such	11111 37 0000	E Set E	17 (
	1	31.8.8.18	160 010	1.301
e26	Shair (mariball don are	required	10
- CX	La baka	a trading and	6 marchit	area zue
Find	accoun	to the ye	as end	a siremen
	2010	and a balance	sheet	as on
	that	date after	making	the necessary
	adlus	tments:	my richie	R. D. A.
-				
(1)	Stock	on 31st Marc	R 2010, 00	as Valued
Field for		28. 72600 · Jan	2.1	
Re 1 Va		erion,	Cernny	14.
<u> </u>	A neui	machine was	Enstalled	during the
	Crear	Costing Rs. 1540	o, but Et	: was not
	Recond	od in the trop	ks as	no paymant
	COOA 1	made for Ct,	Wages	Rs. 1100 Paid
	for ?	to exection a	have bee	n debited
	to w	ages account.		
	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	0,		4



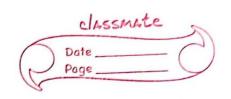
6	Dephecate : 100
	Plant and machinery by 331/3 %
	Fuantiture by 10% !
	Freehold Property by 5 3 %
	F.
	3300
4	Loose fools were valued a
	Rs-1760 on 31.3.2010.
	- 6. Shafe Granifically good and required to
<u> </u>	Of the Sunday Debtors Rs.600 are bad
estable!	and should be waitten off.
12	2010 and a tellance which is
6	Maintain a provision of 5% on
	Sunday Deptors for doubtful depts
9	The manager is entitled to a commission
	of 10% of the net profits after charging
	such commission,
7 E/5	OA NEW MACHER COURS BATHAPPET OF IS
an o	100 to the contract of 10000 put of
156 h 1 3	recorded in the tooks no no
101	Low much for the Mayers Roll
3 2 7	
	is unamed actions.
	· · · · · · · · · · · · · · · · · · ·



Fan	PARTICULARS			PARTICULAR	B AHT
11 /11	2010	FORNS	148 0	sant mak	
	Shails Growindle		228802	5 Stock 1.4.20	1
_	Shi Gonind's &		18200	Wages	1
-	Plant and mach		99000	Surday Gedi	HORS 44000
-	Freehold property	4	66000	Postage and	d
,	Purchases	35 OU	110000	feligrams	1540
30	Returns olw		1100	To purify	
b.	Salaries	0680	13200	mourance	1760
		S. Salar			
1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Office expense	8	2750	Gas and fre	1 2970
D Control	Office frahitu	,	5500	Gas and free Bad debts	660
11 +	Discounts alc (- 1	1320	Division Division	
	Surday Debton		29260	Office Rent	2860
	0		Die N		
0	Lean to Shrike	rishan	Charge	Freight	9900
11	@ 10% pa. bala	nce	Rivitaby	wind elim	
O	n 1.4.2009		44000	Loose tools	2200
	570°	301.	F15 Faure	want of	
	ash @ bank	1-0 Ex	9260	Factorylightning	1100
13	Pills payable	E	500	Provi for BD	880
				Intion Coan	-
ñ.				to Saf-Kashna	1100
				Cash Enhand	
					R31440
		-			



no:	TRADING AND PR	OFLY AN	o Loss ale	FOR
	YEAR ENDED 3	1ST I VLARCH	2010.	1
5 4			Shalls Country	
8	The state of the s		Shir Ganfralk	
800	PARTICULAR'S 000 PP	The state of the s	PARTICULARS	
7	66000 Postage and		trained pre	
100	To opening stock	38500	By Soles	23
	To purchases 110000	o I i Cus	Returns ?	
	Oreturns 001100	108900	By CS	726
3	To wages 35200	مفرق	धर्मित क्रिक	1
	Desectioncharges 1100	34100		
	1530	(a)	L. Parounts	
400	To gas and fuel	1	Burchy Ale	
,		length .		
	To freight charges	9900	Leon ite si	
	To freight charges To factory lightning	1100	· a rib pa	
	19000 Luce note		Page . 121 mg.	
	To grossprofit cld	108576		
4	१४ २६० में डोजप्यां	304040	ash @ is	30404
	SALD [WELL HAD]	1/2	Elilo Says	
	in Deally	4.2-4.3		
	White oil			
	Cah min			
	5462			



		190	1X 000 XI	1
	To Salanes	13200	By grossprofit bld	108570
	To office exp	2750	0 0011	
	To discount 88	1320	By Enton loan to	
,	To postage stelegrams			
	To Insurance	1760	1100	
			(+) receivable 3300	4400
	To bad debt 660		- 000	
	(+) new bd 600		28660 X5%	
	(1) Newpaon. 1483			
	Gold parv. 8800	1813		
	000000	the been	Machinery m.	(E)
	To office gent	2860	Onited and	
(6011	apr	Exection a	1
1 1	To depreciation :	hvin	Tetal much	
X	plant & machingy	38496		
-:	Graniture	550	b(x) Dopheci	
2	fre hold property			
	Loose tools	440		
	To managers comm.	4086		
	O			
	To net profit trus	40858		
	1- 1-00 1-0 p-0 1-1-0			The same of the sa
		112970		112920
-	,			

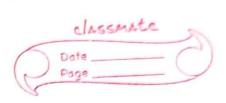


0	44000 ×10%	
16.81	13200 By 0044 mapital	To Salando me
	1100 0000	The office sup
	1820 By 3 nt on Loan to.	3300 muss side off
	1640 Stat Kassine	to poetrage grang
	1760 1100	Te hisurance:
(D)	29260 davisoon (1)	
	3	To bot lebt 660
	28660 X5% =	1433
		Ed Kurphay, 1703
	1813	
3	Machineay in the book	Rs 99000 Q
	Omitted amtoss	15400
	Exection Charges	1100
- 11		
	Total machinery	15.500
	Total machinery	
	0110	()
	(x) Depreciation	Meringer & procession &
	(x) Depreciation	Maria 38 496.15
	(x) Depreciation	100 Mar 38496.15
	(x) Depreciation	Maria 38 496.15
	(x) Depreciation	23% Sun 38496.15
	(a) Depreciation	Man 38 496.15 - ans 20 Experient of
	(a) Depreciation	23% Sun 38496.15
	(a) Depreciation	Marinon & June 33% Marino 1000 Hora 38496.15 June 1000 Hora 38496.15
	(a) Depreciation	Marinon & June 33% Marino 1000 Hora 38496.15 June 1000 Hora 38496.15

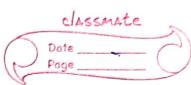
A LANGE TO SERVICE OF THE PARTY				classmat	te s
				Date	
(9)	2200	3 ashi	- BALL		
	1760		and the same		
AMA	ersee 440	AM		I HEILINES	9
113.1	44941 Net	profit	before	commiss	ton
99000	Part much			Divers Ind	
15400	4085-545		dr	Herrich (3)	
	Capilalization of	408 55		D thatet	
0011		9999)		
(33ci)	E) de precedien		10		
3			99 000 15 400	Bulls puy	
		5500	[15 400] de	Kny cmo	
**		0.00		Surchy (
000 23	Freehold tropody	2046C	Charace	7 Barrer	
(3300)	(E) depreciation	and the	0.0	1	
62700		98.01,	cerryndsom	Managents	
	4 211				
0550	-Office frantisue				
350	E dipher ation				
16 fr4	entric digital in				
	1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -	j j.	:	10.60	
10 P. C.	Less teels				
(o) for 10	es depresation				
06"1					
					1 1 7 1
	tions belong to the			THE RESERVE OF THE PERSON OF T	
					1
					V. A.
		MANUS			
March Cold 1	SHOW SHOW IN		N. A.	LIBURY	



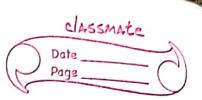
B	LANCE	SHEET	
		05/1	9)
LIABILITIES	AMT	OFF ASSETS	
seeme consider	Brug	Pake I New	AMIT
Sri Gouldh's capital	22800	Plants mach.	~
E) Drawings	(13200)	(Puchase	1000
(+) profit	40855	Capitalization of	15400
	256\$55	lection	1100
		E) defreciation	(3300)
9 500	3	The second secon	77004
Bills payables -	5500		1300
031		The same of the sa	
Surday Geolifors	59400.	Freeholdfroputy	66 ppp
		(C) depreciation	(3300)
Manager's commission	4086		62700
			04760
		Office furniture Odepreciation	5500
	enance of a state	€) depreciation	550
	The state of the s		4950
	No. of Contractions of		
	The state of the s	Loose tooks	2200
		C) deprecention	(9 40)
The second secon	on white or	•	1760
	the state of the s		



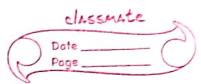
			Sunday debtors	29260
			€ Newtaddebt	(600)
			W New prov.	(1433)
			e How provi	27227
	1 / 7 1 1 1		210 16	70600
			Closing Stock	72600
			1 0 0	
14			Loan to Shi	
		2 × pr	Kaishna @	
		100	10% ta talance	-
To		75 -	on 1.4.2009	44000
			(F) 0/3	3300
3.		i		47300
			*	
		10		
			Cash @ bank	29260
			JON CO DOUR	×1950
			C 1 : 0 0	00.4
			Cash in hand	2640
		325441		325441
			ALC:	



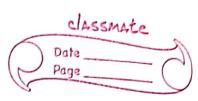
0	Ma Ramish, Pret	are his +	hading an	da				
- Co	broket and looks	and bal	lance whee	tas				
	on 30th July	2019.						
	5.200c	ole the	Salaster	(%)				
	DEBIT AND	Rs	CREDIT	Rs.				
Twi	er book and dearly	ALREANE I	a strate	(8)				
	Cash in hand	540	Sales	98780_				
	Puschaces	40675	Returnsolw	500				
800.	Wages Souling as	10480 Asot 2	Capital	7/000				
	Cassiage muards	2040	Surdaya.	6300_				
	Stock [1st July2011]	5760 ward		3)				
	Machineay	20000						
	Godwill	7500						
	Salaries . 19	JM15000 JMGA		iams				
	nousance	3600	34					
CREME	Sunday debtors	14500 AAJU	PARTIC					
	Drawings & sal	52,75	ile eper					
180	Cash @ bank	25263050	To And					
	Returns inwards	. 03680 à	e setura					
11	Fuel	4730						
389	Carriage 10/1001	3200						
	Buildings 0108	elosoatiooo	To carr					
	4 7.30	3	To rue	1				
		176580		176580				
1401	00940							
				1				



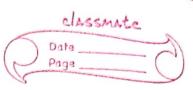
	Depreciate Bulling	agas (a 10% and)
t as	machinery and amod	100/000) Daves Boling
	.810	on 30th July is
®		25-2000
. 57.	S CREDIT	TIBE TIBE
3	Gente a reserve	for bad and doubtful
98780	debte 20 5% . 1043	
566	40675 Rhunsoln	Prince works
00019	Closing of stock as do	Was valued @ Rs. 6800.
6362	2040 Surchyla.	Coorlage munde
(5)	Insurance	prepaid Rs. 20012
	20000	Machinery
	7500	i Grechesille
ans:	Tradingosona	
	3600	poudance
	PARTICULARSON	AMT DEBUTONICI CREDIT
	To opening stock	5760 By Salg 98780
	To Furchase & 40675	C) Returb 680 9800
	@ Returns 082500	40175 m ENNITS.
	4730	Ficel
	To wages ose	10480 By Closingstock 6800
	To carriage inwords	2040 Eprilolings 0405
	To fuel	4730
089911	176580	
		104900



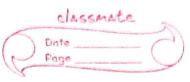
	-		A.		
	To Salaries 15000	anlar.	By gross profit		رزل
11	(+) 0/3 2000	17000		41715	را_ب
	(£) 93 <u>-166</u>				
	To insurance 3600	, i	- ABILITIES		
1	es prepard 200				
	15 partinol	700			<u> </u>
	To carriage 0/W	3200	(E) Primary A		
M 0 0	175	90 78	e Nethralite 18		
	To debrectation:				
W.T.	Building	4000	Surdry Carllon)	
Jane 1	Machinery	4000	, 0		
	or kinging as	αc	Salvales of		1-
2	To resume for by	725			<u> </u>
3E //			,		
1	To not profit	9390			-
	To rec. prop				_
	- Vand Over C	41715		41715	-
187	(100)		-		
101					
182	Classing stack			La	
18	. 2				
35	Cash in France				
	Proceeding process				
34.004	married 22 (Adults A 1.)				
2 july 1	53.4	afric o'			
	()	1 1 1			



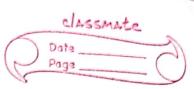
	Hord School BALANCE			
4171.5	30th June 2018		EET ASTE	
	Service Role		(2,1 × t)	
	LUBILITIES	AMT	estans wante	
-	00		E proparel	5 AMT
	Capital 710000		Machine Mu 2-	100
	Drawing (5245) 9 W Netprofit 9390	0/10 3	Edep R. 400	00 1100
	W Netprofit 9390	75/45	1	7646
		: 1103	To dimer at	
	Surday Caeditors as	16300	Goodwill	7500
	000	rest +	Hospila	
	1	2000	Building 40000	2
9.5.		12 72	(400g	3600
		(00)	Su. O DII	
		<u> 93 °</u>	Sundry deblos	
41716	77	11/	14500 E) New Prov.	
			(725)	13775
		A	(Ing)	10 /5
			Closing stock	6800
			Closing stock Cash in hand	540
			Cash @ bank	2630
		,	l'no usance proposed	200
		0 4 4 =		
	[8	3445		33445
			Scanned with CamSc	annor



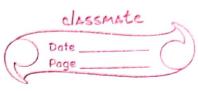
7. MANAGIER'S COMMISION.	
A. Based on % of Sales,	
Comm. = Sales * % of commision.	
	2
B. Based ON Profit	
O. Comm. = Profit before	
1 00110 De1086	
a. Comm. on profit before charging	JF.
Juch Comm.	
@ Commission * Rate of Commission /100	1
b. Comm. on poolet after charging	
5uch comm.	
	: "
1 Comm. = Profit before	
@ Comm. # Rate of comm. 100 +	
Rate of Comm.	



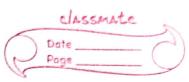
Commence of the second	eg. Net profet before charging comm.
	Rs. 200000.
	We start the
170	Percentage of comm. Es 5%.
	a) Comm. has paid on profit
	Percentage of comm. & 5%. (a) Comm. has paid on profit before charging Comm. ans: 200000 x 5/105 = 10000
	ans: 200000 x 5/105 = 10000
	(b) Comm. has paid on profit after
	(b) Comm. has paid on profit after charging comm.
	ans: 200000 # 5/105 = 9523.8
	100 Page Colling Aging A
	1. 0
s niz /	Ant of claim receiving
	more say say



	Page O
-18	GOODS LOST DUE TO FIRE OR THEFT
0	Trading;
	GOODS LOST DUE TO
	together no bound can refire "in
	there charging (EMM).
	ans: 802000 * 5/105 = 1600
(2)	In Pfl;
1,50	so toping no Dro - Loose maint
	Example Grands.
	2.25.29 = 301/2 Total 5008 : 000
	(-) Ins. claim admitted.
	86. :
3	
	Amt of claim receivable from Ins. Company,
	from Ins. Company,



40.4	
*	LIABILITIES
*	Internal "Equity (Equity octained earning, PSC).
*	External Equity (Debt, debenture, bankloan).
*	Crasent Liability (Cas, BP, 0/6 exp).
*	ASSETS
-	Fixed Assets :- for long team use eg: land, building, D&m.
	g. wrong j some
→	TAN GIBLE
*	Investment
*	Current Asset (Cash @ bank, Land, Dr, B/R).
*	Capital exp; Onetime large purchase of
	D. Cab. Carrier de la tima exp. Lock
*	Revenue Exp; Ongoing operating eap. which can are short, team eap incurring again of again wing again and again
	again of again wing again and again



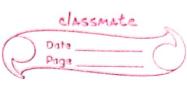
	4			
	*	CAPITAL EXPENDITURE	AND	REVENUE EXPENDITURE
/				
		Assetts		
/				
/		LIABILITIES		
/				
/	&	Internal Equity		
/		Equity, retained earns	nge	
_	1	E PSC Squar ho		
_		External Equity		age operations
		Debt, debenfurcs,		A CONTRACTOR OF THE CONTRACTOR
		bank loan		
		A		
	- 3	Current Lightlety		
	4	Current Liability Sunday Creditors, Bills Payable,		
		Dela Davida		
		3 1	-	
		ols exp.		
4		The state of the s		
			0,	
_				
_				
_		PRESENTE CONTRACTOR CO		L. Carlotte
_				
				Carlina,

	Date Page
Anto Rentrating Exercis	approximate property
	ASSETS
	Fixed Assets (eg: l,b, f, P&m)
	(eg: L,b, f, P&m)
	(Fixed Assets-Tangible and Intangible Assets)
	External Equity
	mvestments do
	CA
	Cim hand, Cash@bank, Dos, stock, BR)
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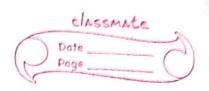


	C CONTROL CONT		
g	GOODS IN TRANSIT AND LOSS DUE TO		
- Carried Control of the Control of	FIRE		
- All Market Mar	The Name of the Na		
	70 / 30 9 pallouis		
	600km		
	We Cochin Chennai Buyer AB 1td + HP traders.		
1 1 1			
31.155	199/ 2001 - (8 - 100)		
	3 - 500011-7-300 = (-) - April (-)		
0	TRADING Ple Alc.		
	1. (-) from Sales valudon SP		
	2. (+) with Clossing valued on Cost Price.		
	₹		
3	BALANCE SHEET HOUSE STREET		
	1. C) SDeb. on SP.		
	2. (+) CS on CP		
	esal later AG. 3 14		
	Angeway William William William D. S.		

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	Date Page
5	1 10 COCOS IN TRANSPORT INTEREST 125
	TV SETS
	Manufacturing Costs : Rs. 10000
	Selling Price : 17000
	Manufacturing Costs : Rs.10000 Selling Price : 17000 100: civits
T.	We Cockin Chenny
Lone	Sales - Decluct - 100 * 17000 - Trading of CS - (+) - 100 * 10000 - Trading of 188
<u> </u>	CS - (+) - 100 * 10000 - Trading along
	Spett: - (-) - 100 * 17000 - BS
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	1 O TRADING PLE ALC:
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20	GIOODS DESTROYED DUE TO FIRE OR
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1,	THEFT ME DESTROYED MODULE TO FIRE OR TRAPING Account O(+) total losso with CS
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1,	GOODS DESTROYED DUE TO FIRE OR THEFT ME DOWN PARTIES TO FIRE OR TRAPING ACCOUNT O (+) total loss with CCS (-)



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		nable
STATEMENT OF Ple alc.		
PARTICULARS	1011	AMT
I REVENUE FROM OPERATIONS ATTA	11 3000	
II. OTHER INCOMES CONTRACTOR STORY	W.	-
III. TOTAL REVENUE (I+I)		3000
TV. EXPENSES.	1710	
	(60)	
Depacciation and amortization	148	dept.
Other expenses	12 602	
TOTAL EXPENSES	, (-)	2400
Property at Maris & 200	- Automotive Control	BE-ACCIDENT
	and the second	
	Asset -> Insurable Claim STATEMENT OF P/R a/c. PARTICULARS I REVENUE FROM OPERATIONS II. OTHER INCOME (INI) IV. EXPENSES. Purchase of product for sale Charge in Inventories Deparciation and amortization Other expenses Total Expenses	BS Asset -> Insurable claim recen STATEMENT OF P/R a/c. PARTICULARS I REVENUE FROM OPERATIONS III 3000 II. OTHER INCOME (I+I) IV. EXPENSES. Pruchase of product for sale 1710 Change in inventories (60) Deparciation and amortization 148 Other expenses 12 602



	Profit before exceptional or	- 2. 3 .	
dite		Tee A	600
	(m-1V)		
	€ Exceptional items	ALVIEL	\$
MA	PROFIT BEFORE X TRACKDINARY		600
	EXTRA ORDINARY ITEM	I Kerly	60
	for Profit before Taxing	II. One	540
	G) Tax	The second secon	270
300	TOTAL REVENUE (II)	. 111	
-	, PROFIT BEFORE THE PERIODOLAS	J.VI	270
	hade of product (sisale : inc		
	vige on inventance is	C.	STATE THE STATE OF
	PROFIT AVAILABLE FOR APPROPRIATION		80
	which and angelisetion it	Solo B	350
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1777	() Appropriation		The state of the s
	proposed de vidend	200	A CANADA
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Note To Alc.

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TI. SHARE CAPIAL		
		1
Equity Share		1000
Andrewald Mexican 2 des		
2. RESERVE, & SURPLUS		
General Reserve	30	
PSL AND	120	
	,	150
RACE PECHINABLES	, p	
3. Long TERM BORROWINGS	**	
Long team loans	.01	70
last a bank		
4. TRADE PAYABLE		
Creditors () Most	137 11	80
		and the second
5. SHORT TERM PROVISIONS) . SI	
Proposed diviolend	200	
Prov. for tad	270	
L'Edministration 102		470
6. TANGIBE ASSET		
Fixture, fifting	680	
(1) addition	120	
(-) Sales	(30)	
		112

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1 *	E) Depréciation 1411 408	
		362
100	Equity Stance	102
£	#. NON- CURRENT INVESTMENT	
1	Investment 2019 900 1: 13VABBB ST. S	200
	The state of the s	1.00
1	B: NVENTORIES OF INDIAN	
	Stock Stock	2000
150	\	1000
	9. TRADE RECEIVABLES	
	- Lettors MART Whoh &	980
1	3 10 10 10 10 10 10 10 10 10 10 10 10 10	30
OT	10. Cash & CASH EQUIVALENT	
1	Cash @ bank	228
	4. TRADE PHYABLE	
08	11. REVENUE FROM OPERATION	3000
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	12. OTHER EVEXPOST MASE TROHE &	10 1 1 2
	: Propertion of Means 1 - 1 200.	
	Administrative 480	
CLAY.	Distribution 102	
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	(4) ocholitien	
	(a) Salles (30)	

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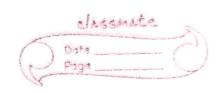
BALANCE SHEET

PARTICULARS	Note	AMT
1 7 25 A		
I. EQUITY AND LIABILITY		The second second
monteries 8 ×00		
A. SHARE-HOLDER'S FUND		
Share Capital	1	1000
Reserves & Bushlus	2	150
ash of Cast Envirolists 10 2.28		
B. NON-CURRENT LIABILY	10 m	_
Long team borrocienz	8	70
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C. LURRENT LIABILITY	, , , , , , , , , , , , , , , , , , ,	
Other Current L'abili	by 4	8-0
Short team provision	ons 5	450
		1770.
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PASSETS		
A. NON-CURRENT ASSETS a. FIXED ASSET Tangible Asset	i tomorio	
a. Fixon Acom	No. of Contract of	
Tanaghi Load		010
I WIGHTE ASSET	D	362

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	Non-Cussent Investment 7 21	20
MA	PARTICUARS Note	
	B. CURRENT ASSET	
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	A. GHRE-HOLDER'S FLAGO	
OI	Share Capital II	
151	Trade Receivables 9 78	70
	Cash & Cash Equivalent 10 22	8
	P. VON - CHESTAL THRITA	
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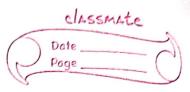


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-	7	2.6	00000	of	wh	ich '	Rs. 120	000	were	for
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The expenses debited to the Profit and Loss Account included:

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-	15000	000 EXPENSES DO	tiful Romand	
-	Q.	TO AND		and the second
	1	Director's frees	1500	
		Bad detts	1800	
		Advertising (under	rial works	
	1081	contract amting to	Rs.500	
	333	per month	16000	
	T. W. M. PERSONAL	Paelsminary ex	benses	
		waitten off	2500	
	No. of Contrast of	Deprecation Don		
	6 00	to a political p	arty money	
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	1	meliole	twoo	3 Month	H3 9 MONTHS
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	Gross Profit	Sales(1:9)	150000	1500	0 13500
			Reserve		
	EXPENSES:	ris keep	Flach		
	0081	: ld : Je	2,1		
	Directors fece	Post-En	7500		7500
	Bad debt	Sales (1:9)	1800	180	
	Adviertigement	Actual	6000	15 00	4500
	Prelimmay exp	Post-in	-	1,500	2500
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		Pact 9	25-		2500
	political party			200	2500
	Salaries Geneal.	1 me (13)	J X 000	8000	24000

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	NET PROFIT		97700	5320	92380	
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The second second	Procosto	mtion)) is	taansfera	ed to	
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	Sales, Rafic	
	Sales	for the year 600000
ر	For th	21st 6 month Sales 120000
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