

Comprehensive Problem 4:

Case Study of a Sole Proprietor, willing to Start a Driving School and also to Sell Car Accessories

On 1st April, 2023 Mr. Veer Das decided to start a driving school and also to sell car accessories through the same place. For this purpose, he bought a workshop at a cost of ₹20,00,000 and decided to invest ₹7,50,000 as a further capital in the proposed business.

He employed assistants and training staff for this purpose. He wants to start with 5 second hand cars. For further funds he approached Punjab National Bank and secured a loan of ₹18,00,000 @ 10% per annum. The loan was payable in 4 instalments along with interest due.

Particulars	Amount (₹)
Purchased cars	13,00,000
Security deposited for electricity connection with electricity board	60,000
Security deposited with BSNL for telephone and Internet connection	1,50,000
Purchased furniture	1,20,000
Fees received from students	19,50,000
Bought car accessories	3,30,000
Sale of car accessories	4,80,000
Wages paid	2,70,000
Salaries paid	3,75,000
Electricity charges	1,42,500
Advertisement	66,000
Postage and call	28,500
General expenses	18,000
Insurance premium	13,800
Bought laptop and printer	90,000

He withdrew ₹36,000 per month as drawings and repaid the annual instalment of bank loan along with interest due to 31st March, 2024. Assume all transactions took place through Punjab National Bank.

You are required to:

(a) Journalise these transactions after considering the following information:

- Depreciate building by 5% and cars and furniture @ 10% per annum.
- Stationery unpaid ₹27,000.
- Advertisement include unissued material worth ₹12,000.
- Insurance prepaid ₹4,500
- Stock of car accessories ₹58,500.

(b) Post them into ledger and prepare trial balance.

(c) Prepare financial statements for the year ended 31st March, 2024.

Accounting Comprehensive Problem 4 Answer

JR Anderson



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Kieso,2009-11-02 Weygandt helps corporate managers see the relevance of accounting in their everyday lives Challenging accounting concepts are introduced with examples that are familiar to them which helps build motivation to learn the material Accounting issues are also placed within the context of marketing management IT and finance The new Do It feature reinforces the basics by providing quick hitting examples of brief exercises The chapters also incorporate the All About You AAY feature as well as the Accounting Across the Organization AAO boxes that highlight the impact of accounting concepts With these features corporate managers will learn the concepts and understand how to effectively apply them **Problems**

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showing them the relevance of the topics covered to their careers *CPA Examination Review, Problems and Solutions* Irvin N. Gleim, Patrick R. Delaney, 1990-06-28 *Comprehensive Accountancy XI* S. A. Siddiqui, A. S. Siddiqui, 2011-05

Problems and Solutions in Accountancy Class XII Dr. S. K. Singh, , Dr. Sanjay Kumar Singh, , Shailesh Chauhan, 2021-10-29 Part A Accounting for Not for Profit Organisations and Partnership Firms 1 Accounting for Not for Profit Organisations 2 Accounting for Partnership Firms Fundamentals 3 Goodwill Meaning Nature Factors Affecting and Methods of Valuation 4 Reconstitution of Partnership change in Profit Sharing Ratio among the Existing Partners 5 Admission of a Partner 6 Retirement of a Partner 7 Death of a Partner 8 Dissolution of Partnership Firm Part B Company Accounts and Analysis of Financial Accounting 1 Accounting for Share Capital Share and Share Capital 2 Accounting for Share Capital Issue of Shares 3 Forfeiture and Re Issue of Share 4 Issue of Debentures 5 Redemption of Debentures 6 Financial Statements of a Company Balance Sheet and Statement of Profit and Loss 7 Tools for Financial Statement Analysis Comparative Statements 8 Common Size Statements 9 Accounting Ratios 10 Cash Flow Statement **Comprehensive Structural Integrity** Ian Milne, R. O. Ritchie, B.L. Karihaloo, 2003-07-25 The aim of this major reference work is to provide a first point of entry to the literature for the researchers in any field relating to structural integrity in the form of a definitive research reference tool which links the various sub disciplines that comprise the whole of structural integrity Special emphasis will be given to the interaction between mechanics and materials and structural integrity applications Because of the interdisciplinary and applied nature of the work it will be of interest to mechanical engineers and materials scientists from both academic and industrial backgrounds including bioengineering interface engineering and nanotechnology The scope of this work encompasses but is not restricted to fracture mechanics fatigue creep materials dynamics environmental degradation numerical methods failure mechanisms and damage mechanics interfacial fracture and nano technology structural analysis surface behaviour and heart valves The structures under consideration include pressure vessels and piping off shore structures gas installations and pipelines chemical plants aircraft railways bridges plates and shells electronic circuits interfaces nanotechnology artificial organs biomaterial prostheses cast structures mining and more Case studies will form an integral part of the work ABA Journal , 1973-12 The ABA Journal serves the legal profession Qualified recipients are lawyers and judges law students law librarians and associate members of the American Bar Association *ABA Journal* , 1973-09 The ABA Journal serves the legal profession Qualified recipients are lawyers and judges law students law librarians and associate members of the American Bar Association ABA Journal , 1974-01 The ABA Journal serves the legal profession Qualified recipients are lawyers and judges law students law librarians and associate members of the American Bar Association **Instructors Resource Manual and Solutions, Chap. 1-15** Jeffrey Slater, 2002-09-04

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