

D Long Essay Type

1. ✓ G. Ganpat and D. Das are equal partners in a business in which the books are kept by Single Entry. Their position on 1st July 2013, was as under:

	₹		₹
Bills Payable	6,200	Cash in hand	270
Sundry Creditors	20,000	Cash at Bank	13,880
Capital Accounts:		Bills Receivable	4,600
		Sundry Debtors	48,650
G. Ganpat	80,000	Stock	33,800
D. Das	80,000	Plant & Machinery	80,000
	1,60,000	Furniture and Fixture	5,000
			<u>1,86,200</u>
			<u>1,86,200</u>

On 30th June, 2014, the following was the state of affairs:

Cash in hand ₹ 400; Cash at Bank ₹ 15,800, Sundry Creditors ₹ 21,200, Stock ₹ 36,700, Sundry Debtors ₹ 66,300, Bills Payable ₹ 600, Bills Receivable ₹ 8,800. Plant and Machinery and Furniture and Fixtures are to be depreciated by 10%.

Ascertain the profit for the year ended 30th June, 2014, and draw up the Statement of Affairs as on that date, showing the accounts of the partners in detail, assuming Ganpat withdrew ₹ 10,000 and Das withdrew ₹ 8,000 during the year.

(Profit ₹ 40,700)

Advanced Accounting Practical Questions And Answers

Dr. S.K. Singh



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