



- Q4) Prepare a bank reconciliation statement from the following particulars :
- Credit balance as per pass book on 31<sup>st</sup> March 2014, Rs. 25000
  - Cheques amounting to Rs. 4000 were deposited for collection but cheques for Rs. 2000 have been credited in the pass book in April 2014.
  - Cheques amounting to Rs. 2500 were drawn on 25<sup>th</sup> March, 2014, out of which cheques for Rs.1500 were cashed upto 31<sup>st</sup> March, 2014.
  - A wrong debit of Rs. 100 appears in the pass book.
  - Bank charges Rs. 25 appear in the Pass book but not in the Cash book.
  - Interest on investments collected by the bank and credited in the pass book Rs. 400 but not entered in the cash book.
  - A cheque of Rs. 150 received from a customer was entered in the cash book on March 2014 but the same was omitted to be paid into bank.
- Q5) The following balances are extracted from the books of Ajay Ltd. and Co.on 31<sup>st</sup> March, 2014. Prepare Trading and Profit and Loss Account Balance Sheet as on that date :

	<b>Rs.</b>		<b>Rs.</b>
Opening Stock	500	Commission (Cr.)	200
B/R	2,250	Return Outwards	250
Purchase	19,500	Trade expenses	100
Wages	1400	Office Fixtures	500
Insurance	550	Cash in hand	250
Debtors	15,000	Cash at bank	2,375
Carriage inward	400	Rent and Taxes	550
Commission (Dr.)	400	Carriage outwards	725
Interest capital	350	Sales	25,000
Stationary	225	Bills payable	1,500
Return Inwards	650	Creditors	9,825
		Capital	8,950

The closing stock was valued at Rs. 12500.

- Q6) Describe the various sources of raising of capital in corporate undertaking.
- Q7) Explain the application of computers in accounting with examples.