

## Chapter 9

### Accounts from Incomplete Records

#### Question 1

Mr. Y keeps his books under single entry system. On 31<sup>st</sup> March, 2006 his Balance Sheet was as follows:

Liabilities	R.s.	Assets	R.s.
Capital of Mr. Y	4,50,000	Fixed assets	2,25,000
Creditors	8,70,000	Stock	9,15,000
Bills payable	1,87,500	Debtors	2,22,000
Expenses outstanding	67,500	Bills receivable	90,000
		Prepaid insurance	3,000
		Cash / Bank balance	<u>1,20,000</u>
	<u>15,75,000</u>		<u>15,75,000</u>

(i) Following are the summary of cash and bank transactions for the year ended 31<sup>st</sup> March, 2007:


	R.s.
Cash sales	1,10,70,000
Collection from debtors	22,65,000
Payments to creditors	1,12,60,500
Paid for bills payable	12,22,500
Sundry expenses paid	9,31,050
Drawings for domestic expenses by Mr. Y	3,60,000
Cash and bank balance as on 31.3.2007	1,90,950

(ii) Following further details are furnished:

Gross profit on sales @ 10%	
Bills receivable from debtors during the year	6,52,500
Discount allowed to debtors	54,000
Discount received from creditors	42,000
Bills receivable endorsed to creditors	22,500
Annual fire insurance premium paid (This is paid on 1 <sup>st</sup> August every year)	9,000
Depreciate fixed assets @ 10%	

# Incomplete Records Example Questions And Answers

**Dr. S.K. Singh, ,Sanjay Gupta**



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## **Table of Contents Incomplete Records Example Questions And Answers**

1. Understanding the eBook Incomplete Records Example Questions And Answers
  - The Rise of Digital Reading Incomplete Records Example Questions And Answers
  - Advantages of eBooks Over Traditional Books
2. Identifying Incomplete Records Example Questions And Answers
  - Exploring Different Genres
  - Considering Fiction vs. Non-Fiction
  - Determining Your Reading Goals
3. Choosing the Right eBook Platform
  - Popular eBook Platforms
  - Features to Look for in an Incomplete Records Example Questions And Answers
  - User-Friendly Interface
4. Exploring eBook Recommendations from Incomplete Records Example Questions And Answers

- Personalized Recommendations
  - Incomplete Records Example Questions And Answers User Reviews and Ratings
  - Incomplete Records Example Questions And Answers and Bestseller Lists
5. Accessing Incomplete Records Example Questions And Answers Free and Paid eBooks
    - Incomplete Records Example Questions And Answers Public Domain eBooks
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  6. Navigating Incomplete Records Example Questions And Answers eBook Formats
    - ePub, PDF, MOBI, and More
    - Incomplete Records Example Questions And Answers Compatibility with Devices
    - Incomplete Records Example Questions And Answers Enhanced eBook Features
  7. Enhancing Your Reading Experience
    - Adjustable Fonts and Text Sizes of Incomplete Records Example Questions And Answers
    - Highlighting and Note-Taking Incomplete Records Example Questions And Answers
    - Interactive Elements Incomplete Records Example Questions And Answers
  8. Staying Engaged with Incomplete Records Example Questions And Answers
    - Joining Online Reading Communities
    - Participating in Virtual Book Clubs
    - Following Authors and Publishers Incomplete Records Example Questions And Answers
  9. Balancing eBooks and Physical Books Incomplete Records Example Questions And Answers
    - Benefits of a Digital Library
    - Creating a Diverse Reading Collection Incomplete Records Example Questions And Answers
  10. Overcoming Reading Challenges
    - Dealing with Digital Eye Strain
    - Minimizing Distractions
    - Managing Screen Time
  11. Cultivating a Reading Routine Incomplete Records Example Questions And Answers
    - Setting Reading Goals Incomplete Records Example Questions And Answers
    - Carving Out Dedicated Reading Time
  12. Sourcing Reliable Information of Incomplete Records Example Questions And Answers

- Fact-Checking eBook Content of Incomplete Records Example Questions And Answers
- Distinguishing Credible Sources
- 13. Promoting Lifelong Learning
  - Utilizing eBooks for Skill Development
  - Exploring Educational eBooks
- 14. Embracing eBook Trends
  - Integration of Multimedia Elements
  - Interactive and Gamified eBooks

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web interactive tutorials these demonstrations about laws and tools associated with electricity and magnetism allow you to adjust variables at and to visualize invisible forces which makes them almost better than the real thing

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web in this interactive simulation users explore the interactions between a compass and a bar magnet and investigate characteristics of electromagnets this resource was developed to help students build a foundation to understand electromagnetism and factors affecting magnetic field strength

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web investigate faraday s law and how a changing magnetic flux can produce a flow of electricity sample learning goals explain what happens when the magnet moves through the coil at different speeds and how this affects the brightness of the bulb and the magnitude sign of the voltage