

5. Prepare a bank reconciliation statement as on 30th April, 2013 from the following particulars :
- A's overdraft as per bank pass book was Rs. 12,000 as on 30th April, 2013.
 - On 28th April, 2013 cheques have been issued for Rs.7,000 of which cheques for Rs. 3,000 only had been encased upto 30th April.
 - Cheques amounting to Rs.3,500 had deposited into bank for collection but of these only Rs.500 had been credited in the bank pass book.
 - Bank had charged Rs.500 as interest on overdraft, the intimation of which was received on 4th May, 2007.
 - Bank pass book shows credit for Rs. 1,000 representing Rs. 400 paid by a debtor directly into the bank and Rs.600 collected by bank in respect of interest on A's investment. A had no knowledge of these items.
 - Bank had debited Rs.1,200 on account of life insurance premium of A as per his standing advice which was not recorded in the cash book.
 - Credit side of the cash book bank column was cast short by Rs.1,000.
6. From the following transactions of a merchant, prepare the Purchases Return and Sales Return Book :

2013	
May 1	Returned to Sangeeta Chopra, New Delhi; 40 Ladies Suits @ Rs. 650 per suit, less 10%
May 8	Sangeeta Bijlani of Bangalore, returned to us : 130 pairs of Trousers @ Rs. 200 per pair, less 5%
May 14	Returned to Poshak Ghar, Agra : 60 Shirts @ Rs. 350 each, as these were not ordered
May 27	B.B.N. Fashion House of Bidhoi returned : 33 Cotton Trousers @ Rs. 150 each, as these were damaged in transit
May 31	Ashou of Mandi returned : 80 pcs. Shirting @ Rs. 250 per pc., less 7% as these were of inferior quality.

7. Following information is given to you from the books of a manufacturer in respect of the year ended 31st March, 2012 :

	Rs.		Rs.
Stock of Raw Material (1-4-2011)	25,000	Electricity and Telephone	6,000
		Selling Expenses	6,000
Freight-Inward	8,500	Miscellaneous Expenses	14,000

Freight-Outward	6,000	Stock of Raw Material (31-3-2012)	22,000
Wages-Direct	18,000	Stock of Finished Goods : Opening Closing	30,000 40,000
Wages-Indirect	14,000		
Sales	4,18,000		
Stationery	1,500	Provision for Doubtful Debts	8,500
Travelling Expenses	5,000	Depreciation on plant Depreciation on office	4,000
Salaries (H.O.)	26,000		
Factory Expenses	26,000	Furniture and Equipments	3,000
Interest on Load paid	1,800	Repairs to Plant and Machinery	4,650
Returns-Inward	5,000	Scrap Sales	3,700
Returns-Outward	3,500	Purchases of Raw Materials	2,50,000
Power and Fuel	8,000		
Coal Consumed	9,000		
Work-in-Progress (1-4-2011)	7,000		
Work-in-Progress (31-3-2012)	4,000		
Bank Interest received	2,600		

Adjustments necessary for the following :

- Finished goods worth Rs.5,000 were distributed as free samples.
- A loan was obtained on 1st October, 2011 for Rs.50,000 carrying interest @ 10 percent p.a.
- Bad debts to be written off Rs.750 and provision for doubtful debts to be maintained at Rs.7,000.
- Electricity and Telephone to be apportioned as Factory $\frac{3}{5}$ th and Office $\frac{2}{5}$ ^m.
- A fire occurred destroying finished goods worth Rs.15,000. Insurance Company admitted a claim of Rs.12,000 not yet received.
- Stock of stationery in hand (31-3-2011) Rs.150.

You are required to prepare the Manufacturing Account and Trading Account and Profit and Loss Account for the year ended 31st March, 2012.