

Q.P. Code : 34121

4. Calculate the closing balance of debtors from the following information :

	₹
Opening balance	10,000
Credit sales	90,000
Cash received	33,000
Cheques received	40,000
Acceptances received	15,000
Discount allowed	2,000
Acceptances dishonoured	3,000

5. Mr. Kulkarni purchases a motor car on hire purchase system. Total price of the car payable is 40,000 as down payment and thereafter the instalment of Rs. 26,000, Rs. 24,000 and Rs. 22,000 payable at the end of first, second and third year respectively. Interest is charged at 10% p.a. Calculate the Cash Price.

SECTION - C

Answer any **THREE** of the following. Each question carries **15** marks :
(3 × 15 = 45)

6. Prakruthi Traders has a branch at Mulbagal. Goods are sent from the head office at cost plus 25%. The branch also purchases goods independently from local parties for which payment is made by the branch itself out of its collections. The branch advised to deposit cash periodically into head office bank account. From the following particulars prepare Mulbagal Branch A/c in the books of head office for the period ending 31st March, 2018.

Particulars	Amount	Particulars	Amount
Balance as at 1 st April 2017		Discount allowed by branch to debtors	80,000
Branch petty cash	80,000	Cash received by branch from debtors	50,00,000
Branch debtors	10,00,000	Branch salary and rent paid by head office	1,50,000
Branch furniture	8,00,000	Petty expenses paid by branch manager	2,20,000
Branch stock		Balances as at 31 st March, 2014	
Goods sent by head office	9,60,000	Branch petty cash	?
Direct purchases	4,80,000		
Cash sales	18,00,000		
Credit sales	53,00,000		
Direct purchases	18,00,000		

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Table of Contents Financial Accounting Bangalore University Question Paper

1. Understanding the eBook Financial Accounting Bangalore University Question Paper
 - The Rise of Digital Reading Financial Accounting Bangalore University Question Paper
 - Advantages of eBooks Over Traditional Books
2. Identifying Financial Accounting Bangalore University Question Paper
 - 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 Financial Accounting Bangalore University Question Paper
 - User-Friendly Interface
4. Exploring eBook Recommendations from Financial Accounting Bangalore University Question Paper
 - Personalized Recommendations
 - Financial Accounting Bangalore University Question Paper User Reviews and Ratings
 - Financial Accounting Bangalore University Question Paper and Bestseller Lists
5. Accessing Financial Accounting Bangalore University Question Paper Free and Paid eBooks
 - Financial Accounting Bangalore University Question Paper Public Domain eBooks
 - Financial Accounting Bangalore University Question Paper eBook Subscription Services

- Financial Accounting Bangalore University Question Paper Budget-Friendly Options
- 6. Navigating Financial Accounting Bangalore University Question Paper eBook Formats
 - ePub, PDF, MOBI, and More
 - Financial Accounting Bangalore University Question Paper Compatibility with Devices
 - Financial Accounting Bangalore University Question Paper Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Financial Accounting Bangalore University Question Paper
 - Highlighting and Note-Taking Financial Accounting Bangalore University Question Paper
 - Interactive Elements Financial Accounting Bangalore University Question Paper
- 8. Staying Engaged with Financial Accounting Bangalore University Question Paper
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Financial Accounting Bangalore University Question Paper
- 9. Balancing eBooks and Physical Books Financial Accounting Bangalore University Question Paper
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Financial Accounting Bangalore University Question Paper
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Financial Accounting Bangalore University Question Paper
 - Setting Reading Goals Financial Accounting Bangalore University Question Paper
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Financial Accounting Bangalore University Question Paper
 - Fact-Checking eBook Content of Financial Accounting Bangalore University Question Paper
 - 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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