



4. Enter the following transactions in a Single Column Cash Book.
January 2022

1	Received from Prabhu ₹ 75,000
6	Purchased machinery for cash ₹ 60,000
10	Paid Hari ₹ 33,000
14	Received from Mukunda ₹ 22,000
21	Paid wages ₹ 11,000

5. Prepare Trading Account of Mr. Partha for the year ending 31st March 2020 from the following particulars.

Particulars	Amount
Purchase of materials	2,50,000
Carriage on materials	6,000
Wages	70,000
Stock of goods on 01-04-2019	3,60,000
Stock of goods on 31-03-2020	3,80,000
Sales	6,50,000

6. State Accounting features of Tally Software.

SECTION – C

Answer **any three** questions. **Each** carries **eight** marks. (3×8=24)

7. Write short notes on :

- Realisation concept
- Matching concept
- Convention of consistency
- Business entity concept

8. From the following Ledger Balances, prepare Trial Balance as on 31st December 2020 :

Particulars	Amount
Cash in hand	1,700
Capital	23,000
Furniture	13,000
Telephone charges	1,800
Sales	15,500