

# HARI VIDYA BHAWAN

Session- 2020-2021

Subject- Accounting (055)

Class -11<sup>th</sup>

Worksheet-25

## Chapter- 22 (Financial Statements- with adjustment)

1. Is it correct the debts written-off as bad, if recovered subsequently are credited to the debtor's account?
2. Where is closing stock appearing in the trial balance shown?
3. Calculate the commission payable to the manager, if net profit of a firm before charging manager's commission is Rs 21,000 and the manager is entitled to 5% commission after charging such commission.
4. What do you understand by the adjustment entry?
5. Give the adjustment entry and the treatment in final accounts of the following:
  - i. Accrued income
  - ii. Unearned income
6. Mention any four important adjustments that are made for the preparation of trading and profit and loss account.

7. **Extract of Trial Balance**  
as on 31st March, 2013

Name of Accounts	Debit Balance(Rs)	Credit Balance(Rs)
Rent Received		9,000

### **Additional Information**

Rent received but not earned Rs 1,200.

Pass an adjusting entry and show how will this appear in final accounts.

8. Following is the extract from a trial balance

### **Trial Balance** as on .....

Name of Accounts	Debit Balance(Rs)	Credit Balance(Rs)
Machinery A/c	4,00,000	
Furniture A/c	2,00,000	

Provision for Depreciation: on Machinery		12,000
on Furniture		54,200

### Additional Information

Depreciation is to be charged on machinery at 10% per annum on original cost and on furniture at 10% per annum by the diminishing balance method. Show the effect in financial statements.

9. From the following balances, as on 31st March, 2018 prepare the Trading Account, Profit and Loss Account and the Balance Sheet:

	Rs.
Capital Account	1,00,000
Returns outward	5,000
Plant and Machinery	40,000
Rent	4,000
Sundry Debtors	24,000
Sales	1,64,000
Sundry Creditors	12,000
Manufacturing Expenses	8,000
Purchases	1,05,000
Life Insurance Premium	12,000
Trade Expenses	7,000
Bad Debts	2,000
Wages	50,000
Carriage	1,500
Bank	10,000
Bills Payable	7,000
Repairs	500
Returns Inward	4,000

Stock 1-4-2017	20,000
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The closing stock (31st March 2018) was valued at Rs.14,500.

10. From the following balances of M/s Nilu Sarees as on 31st March 2014. Prepare trading and profit and loss account and balance sheet as on date.

Particulars	Amt (Rs.)	Particulars	Amt (Rs.)
Opening stock	10,000	Sales	2,28,000
Purchases	78,000	Capital	70,000
Carriage inwards	2,500	Interest	7,000
Salaries	30,000	Commission	8,000
Commission	10,000	Creditors	28,000
Wages	11,000	Bills Payable	23,700
Rent and taxes	2,800		
Repeir	5,000		
Telephone expenses	1,400		
Legal charges	1,500		
Sundry expenses	2,500		
Cash in hand	12,000		
Debtors	30,000		
Machinery	60,000		
Investments	90,000		
Drawings	18,000		

Closing stock as on 31st March, 2014 Rs. 22,000.



# HARI VIDYA BHAWAN

Session- 2020-2021

Subject- History

Class -11<sup>th</sup>

Worksheet-25

## REVISION

### General instruction :

(I) Solve the worksheet in your subject Note Book.

due to industrialisation

2. In his novel *Hard Times*, Charles Dickens (1812-70), perhaps the most severe contemporary critic of the horrors of industrialisation for the poor, wrote a fictional account of an industrial town he aptly called Coketown. 'It was a town of red brick, or of brick that would have been red if the smoke and ashes had allowed it; but as matters stood it was a town of unnatural red and black like the painted face of a savage. It was a town of machinery and tall chimneys, out of which interminable serpents of smoke trailed themselves for ever and ever, and never got uncoiled. It had a black canal in it, and a river that ran purple with ill-smelling dye, and vast piles of building full of windows where there was a rattling and a trembling all day long, and where the piston of the steam-engine worked monotonously up and down, like the head of an elephant in a stare of melancholy madness.'

**Questions:**

- (i) Who was Charles Dickens?
- (ii) About which period and the country he is talking about in this passage?
- (iii) Highlight any four social problems mentioned here.



4.

This self-portrait is by Leonardo da Vinci (1452-1519) who had an amazing range of interests from botany and anatomy to mathematics and art. He painted the *Mona Lisa* and *The Last Supper*.

One of his dreams was to be able to fly. He spent years observing birds in flight, and designed a flying machine.

He signed his name 'Leonardo da vinci, disciple of experiment'.

### Questions

- (i) Who was Leonardo da Vinci?
- (ii) Mention the names of two paintings made by Leonardo da Vinci.
- (iii) What was the area of interest of Leonardo da Vinci?

### 1. Read the following passages and answer the questions that follow:

#### Islamic Calendar

The Hijri era was established during the caliphate of Umar, with the first year falling in 622 CE. A date in the Hijri calendar is followed by the letters AH.

The Hijri year is a lunar year of 354 days, 12 months (Muharram to Dhul Hijja) of 29 or 30 days. Each day begins at sunset and each month with the sighting of the crescent moon. The Hijri year is about 11 days shorter than the solar year. Therefore, none of the Islamic religious festivals, including the Ramazan fast, Id and *hajj*, corresponds in any way to seasons. There is no easy way to match the dates in the Hijri calendar with the dates in the Gregorian calendar (established by Pope Gregory XIII in 1582 CE). One can calculate the rough equivalents between the Islamic (H) and Gregorian Christian (C) years with the following formulae:

$$(H \times 32 / 33) + 622 = C$$

$$(C - 622) \times 33 / 32 = H$$

### Questions

- (i) When was Hijri era established?
- (ii) What do you know about Hijri year?
- (iii) What is the difference between Hijri year and the solar year?
- (iv) How can we calculate the rough equivalents between the Islamic (H) and Gregorian Christian (C) years?





5.

### The Warka Head

This woman's head was sculpted in white marble at Uruk before 3000 BCE. The eyes and eyebrows would probably have taken lapis lazuli (blue) and shell (white) and bitumen (black) inlays, respectively. There is a groove along the top of the head, perhaps for an ornament. This is a world-famous piece of sculpture, admired for the delicate modelling of the woman's mouth, chin and cheeks. And it was modelled in a hard stone that would have been imported from a distance.

### Questions

- (i) Where was the woman's head sculpture discovered? What was it called? How old was this?
- (ii) What were its unique characteristics?
- (iii) Why is it a world famous sculpture? Which qualities of this sculpture made him so famous?

