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දෙවන වාර පරීක්ෂණය - 10 ශ්‍රේණිය - 2023
Second Term Test - Grade 10 - 2023

060 - Business and Accounting Studies - I-II

Time 03 hours

Name/Index No:

060 - Business and Accounting Studies - I

Note:

- Answer all questions.
 - In each of the questions 1 - 40, Pick one of the alternatives 1, 2, 3, 4 which is correct or most appropriate.
 - Mark cross (X) on the corresponding to your choice in the answer sheet provided.
 - Further instructions are given on the back of the answer sheet. Follow them carefully.
-
- Answer the question No. 01 - 03, by using following case. Hiruni runs a shoe making and selling business, in a part of her house and has recruited and employee named Sakindu to help her,
 01. The human need that "Hiru shoes" is fullfilled,
 - (1) Entertainment
 - (2) Shoes
 - (3) Security
 - (4) Clothes
 02. The factor of production which relates to "sakindu"
 - (1) Land
 - (2) Labour
 - (3) Capital
 - (4) Entrepreneurship
 03. It is not an objective of Hiruni as a stakeholder of "Hiru shoes" business.
 - (1) Security of investment
 - (2) Earning sufficient profit
 - (3) Job security
 - (4) Future growth of the business
 04. The stakeholders that "the decisions of the owners are implemented" are called as,
 - (1) Entrepreneurs
 - (2) Employees
 - (3) Suppliers
 - (4) Managers
 05. Match the Column "X" with column "Y".

"X"	"Y"
(1) Owners	A. Providing business friendly incentives
(2) Employees	B. Supplying raw materials in time
(3) Government	C. Being dedicated and enthisiastic about business activities.
(4) Suppliers	D. Increasing the productivity of labour.
 06. Select the factors including only economic environment only.
 - (1) Savings, interest rates, international relations, income distribution.
 - (2) Interest rates, budget policies, savings, income distribution.
 - (3) Savings, interest rates, budget policies, inflation.
 - (4) Interest rates, savings, international relations, infrastructure development policies.

07. What is the business environment that "Public Health Instructor" relates to ?
 (1) Political environment (2) legal environment (3) Suppliers (4) Customers
08. The facts influence in rapid growth of the technological environment,
 (1) Business environment and internet
 (2) The growth of production methods and transportation technology.
 (3) New inventions and new creations.
 (4) Personal life style and per capita income.
09. Match the column "X" with the column "Y"
- | "X" | | "Y" | |
|----------------------------|----------|-------------------------------------|----------|
| (1) Simple manual machines | | A Electric mail | |
| (2) Normal mail | | B E-mail address | |
| (3) Accounting records | | C Modern machines | |
| (4) Mail address | | D Computer and information systems. | |
| (1) DBCA | (2) DACB | (3) CBDA | (4) CADB |
10. Globalizaiton is best described as,
 (1) Mutual relationship in terms of economic social and cutural dimensions.
 (2) Conducting of business activities freely among countries.
 (3) Goods and services are moved freely.
 (4) Changes in different factors in the global environment.
11. As the growth of the information and communication technology.
 (1) Obtain the ability to do business activities.
 (2) The world has become a global village.
 (3) Didnot change the global environment.
 (4) It is changed only human labour.
12. The formation of business organizations under the ownership is,
 (1) Public sector and common sector. (2) Based on objective and based on scale.
 (3) Private sector and public sector. (4) Sole proprietorships and other associations.
13. Select the answer which includes only public sector business organizations.
 (1) State companies, state corporations, cooperative societies.
 (2) Incorporated companies, other associations, sate companies.
 (3) State departments, cooperative societies, other associations.
 (4) State departments, state corporations, state companies.
14. The scale of a business organization depends on different criteria. A quantitative eriteria is,
 (1) Market share of the business. (2) The technology used.
 (3) The nature of a business. (4) Skills of employees and the management.
15. According to the census and statistics department, it is considered as small scale businesses.
 (1) having less capital. (2) Having less market share of the business.
 (3) Using less technology (4) Employing less than 25 employees.
16. There are 02 main objectives affecting the choice of a business aganization. Select a business organization that is having an objective of social welfare.
 (1) Incorporated companies. (2) Cooperative societies.
 (3) State companies. (4) Partnerships.

17. Corporations are commenced under a general or special act of a parliament. It is not an example for a state corporation.

- (1) Coconut Development Authority. (2) Agricultural Insurance board.
(3) Sri Lanka Railway Department. (4) Sri Lanka Television Corporation.

18. It is not a characteristic of an asset.

- (1) Arose as a result of a past transaction.
(2) Controlled by the business.
(3) Having a present obligation.
(4) Future economic benefits will flow into the business.

19. An example for a non current asset is,

- (1) Debtors. (2) Investment interest income. (3) Cash. (4) Long term investment.

20. Following is a business transaction "Owner has taken a trade goods which cost Rs. 5000 from the business for his personel uses."

The impact of above transaction to the accounting equation is,

- (1) decrease assets and decrease assets. (2) decrease assets and decrease liabilities.
(3) decrease equity and increase liabilities. (4) decrease assets and decrease equity.

21. The transaction which is affected to increase the equity of a business.

- (1) Receiving cash Rs. 5000/= from a debtor (2) paying a bank loan installment Rs. 75000/=
(3) damaged a trade stock Rs. 50 000 (4) Receiving Rs. 100 000 as sales income.

22. The accounting equation of Thilini's business as at 01-03-2023 is as follows.

Assets (Rs)	=	equity (Rs)	+	Liabilities (Rs)
500 000	=	450 000	+	50 000

After occuring a transaction the equation changes as follows.

Assets (Rs)	=	equity (Rs)	+	liabilities (Rs)
500 000	=	475 000	+	25 000

The transaction should be,

- (1) Paid Rs. 25000 to creditors.
(2) Paid bank loan interest Rs. 25 000.
(3) Owner settled a creditor Rs. 25 000 from his private cash.
(4) Paid electricity Rs. 25000.

23. Following information relates to Himasha's business.

Bank balance	=	Rs. 50 000/=
Cash balance	=	Rs. 75 000/=
Building	=	Rs. 250 000/=
Creditors	=	Rs. 55 000/=
Bank loan	=	Rs. 300 000/=
Stock	=	Rs. 65 000/=

State the value of current assets and current liabilities of Himasha's business.

- (1) 440 000, 370 000 (2) 190 000, 55 000 (3) 190 000, 70 000 (4) 440 000, 70 000

24. Following information relates to Sewwandi's business for the year 2023.
 Capital as at 01 / 01 / 2023 Rs. 700 000
 Total income for the year Rs. 75 000
 Total expenses for the year Rs. 25 000
 drawings during the year Rs. 15 000
 The owner's equity as at 31 - 12 - 2023 is,
 (1) Rs. 750 000/= (2) Rs. 735 000/= (3) Rs. 765 000/= (4) Rs. 685 000/=
25. Select the occasion that cannot be considered as a transaction in Accounting.
 (1) Paid employees salary 10 000/= (2) The number of employees of the business is 500/=
 (3) Sales income Rs. 50 000/= (4) Received Rs. 15 000/= from a debtor.
26. Select an example for assets and expenses accounts, can be seen in the ledger.
 (1) Cash account, drawings account. (2) Insurance account, Electricity account.
 (3) Purchases account, Electricity account (4) Purchases account, Interest income account
27. Select the incorrect answer.
- | Account | increase | decrease |
|-----------------------|-----------------|-----------------|
| (1) Sales account | debit | credit |
| (2) Rent account | debit | credit |
| (3) Bank loan account | credit | debit |
| (4) Cash account | debit | credit |
28. Match the column "A" with the column "B"
- | "A" | "B" |
|-------------------------------|----------------------|
| (1) Drawings Account | A An asset account |
| (2) Insurance Account | B An Income account |
| (3) Commission income account | C An expense account |
| (4) Motor vehicle account | D An equity account |
- (1) DCBA (2) CDBA (3) ACDB (4) DACB
29. Select the related double entry for following transaction "purchased trade stock Rs. 150000 on credit"
- | Rs. | Rs. |
|--|-----|
| (1) Purchases Acc Dr. - 150 000 - debtors Acc Cr 150 000 | |
| (2) Purchases Acc Dr. - 150 000 - creditors Acc Cr 150 000 | |
| (3) Creditors Acc Dr. - 150 000 - Purchases Acc Cr 150 000 | |
| (4) Debtors Acc Dr. - 150 000 - Purchases Acc Cr 150 000 | |
30. When a transaction takes place, it is prepared a document by including all the details is called as,
 (1) The source document. (2) The prime entry book.
 (3) The cash book. (4) The receipt.

31. Visal who runs a footwear business. He purchased footwear stock Rs. 75 000 from "Dhana shoe palace" on 17 - 06 - 2023. The source document and the prime entry book relates to above transaction respectively are,
- (1) Purchases Journal, purchases invoice. (2) Purchases Journal, purchases account.
(3) Purchases invoice, purchases journal. (4) Journal voucher, general journal.
32. It is not an advantage of a source document,
- (1) Can be used as an initial document for a transaction.
(2) Responsibility can be assigned.
(3) Knowing the expiry date of the product.
(4) Can be used for recording transactions in the prime entry books.
33. The prime entry book that is recorded "credit sales of trade goods"
- (1) Sales invoice. (2) Sales journal. (3) General journal. (4) Journal voucher.
34. "Paying petty cash expenses" State the related source document and the prime entry book respectively for above transaction.
- (1) Petty cash book, receipt. (2) Receipt, petty cash book.
(3) Petty cash payment voucher, petty cash book (4) Petty cash book, petty cash payment voucher.
35. The prime entry book which records all cash receipts and all cash payments.
- (1) receipt (2) cash book (3) payment voucher (4) Counterfoil
36. The dual function of a cash book is,
- (1) The functions of a prime entry book and a source document.
(2) The functions of a source document and the account's clerk.
(3) The functions of a ledger account and a source document.
(4) The functions of a ledger account and a prime entry book.
37. It is not a transaction which receipts of cash.
- (1) Purchases on cash. (2) Sales on cash. (3) Investing capital. (4) Obtaining bank loan.
- **Using following case, answer question no. 38 - 40.**
- Mrs. Tecla, runs a tailor shop and she purchased a fabric stock Rs. 80 000 from "Amila Tex" on credit. She settled the due amount by a cheque and received 10% discount.
38. 10% discount is affected to Tecla's business as,
- (1) a discount allowed. (2) a trade discount. (3) a discount received. (4) a donation.
39. The related double entry to record discount, stated above,
- (1) Creditors account debit-discount received account credit.
(2) Discount allowed Acc. debit-debtors account credit.
(3) Debtors account debit-discount received account credit.
(4) Discount received account debit-creditors account credit.
40. The relevant prime entry book to settle the bank loan by a cheque is,
- (1) The cash book. (2) The creditor's account. (3) The debtors account. (4) The bank account.



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Second Term Test - Grade 10 - 2023

60 - Bussiness and Accounting Studies - II

Name/Index No:

Note :

- As instructed answer five questions only.
- Any extra questions answered , if not struck off by the candidate himself, will be crossed out by the examiner without being marked.
- Including question No. 01, answer 05 questions, selecting 02 questions form each of the parts I and II.
- Write your answers in neat hand writing.

(01) Using following case, answer question No. I - X.

Sadev, who has followed a course related pepper cultivation and marketing conducted through "Govi Jana Seva Madyasthanaya", started a business of buying and selling pepper, which is widely produced in his area, named "Sandu products" on 01 - 08 - 2023. pepper are packaged and sold through retail shops and the business also recruited an employee.

Sadev invested Rs. 500 000 cash received from his father and a small lorry Rs. 1 100 000 as initial capital. In addition to the cash book Sadev decided to maintain a petty cash book. It was decided to allocate Rs. 4000 as monthly petty cash imprest and expenses less than Rs. 1000 considered as petty cash expenses.

● Following transactions occurred for the month ended 31 - 08 - 2023.

- 8/ 1 - Purchased pepper Rs. 25000/=
- 8/2 - Opened a bank account by depositing Rs. 50 000/=
- 8/5 - Fuel expenses Rs. 8 000/=
- 8/8 - Purchased wrapping materials Rs. 7 000/=
- 8/12 - Sold pepper Rs. 15 000/=
- 8/15 - Purchased stationery Rs. 700/=
- 8/16 - Postal charges Rs. 800/=
- 8/18 - Sold pepper Rs. 20 000/=
- 8/25 - Employees salary Rs. 18 000/=
- 8/28 - Purchased pepper on credit Rs. 12 000/=

Sadev, who intends to start his own pepper plantation in near future and on 02 - 09 - 2023 he obtained a bank loan.

- (i) (a) What is the human need that is fulfilled by this business? (01 m.)
- (b) Write a strength of this business. (01 m.)

- (ii) Write 02 factors of production and give examples each from the above case. (02 m.)
- (iii) (a) Write 02 stake holders of this business. (01 m.)
 - (b) Write a reason why each stakeholder is so affectionate to the business. (01 m.)
- (iv) (a) According to the ownership, what is the type of business organization that "Sandu products" belongs to ? (01 m.)
 - (b) State 02 advantages of that type of business organization. (01 m.)
- (v) (a) Write the legal status for the registration of the name of this business. (01 m.)
 - (b) From where it should be get the application for business registration? (01 m.)
- (vi) Write the opening accounting equation of this business with values. (01 m.)
- (vii) (a) Write the double entry for the transaction occurred on 28/08/2023. (01 m.)
 - (b) Record that transaction in ledger accounts. (01 m.)
- (viii) (a) What are the expenses that records in petty cash book of this business ? (01 m.)
 - (b) What is the amount that should be reimbursed on 01/09/2023? (01 m.)
- (ix) (a) Write the double entry for the transaction occurred in 02/09/2023 obtaining a bank loan. (01 m.)
 - (b) Record this transaction in ledger accounts. (01 m.)
- (x) Calculate the cash balance of this business for the month ended 31/08/2023. (01 m.)

Business Studies - Part - I

● **Answer only 02 questions.**

- (02) (i) As human existence develops socially, needs and wants are expended.
 - (a) Define needs.
 - (b) Name 02 main needs. (01 m.)
- (ii) State whether the following statements are **true** or **false**.
 - (a) Now a days man produces all the things he needs. (.....)
 - (b) Businesses work only with the expectation of profit. (.....)
 - (c) Due to the excess of goods, the bartar system arose. (.....)
 - (d) Producers are also consumers. (.....)

(02 m.)
- (iii) Every business has a specific objective or set of objectives to be achieved.
 - (a) Write 02 objectives can be seen in common of profit oriented businesses.
 - (b) Write 02 sub objectives of a business. (02 m.)
- (iv) Akeesha, who has followed a vocational training, started a beauty salloon.
 - (a) According to the product produced ; what is the type of business which Akeesha's business relates to ?
 - (b) Write 02 stake holders of Akeesha's business.
- (03) (i) Businesses require various resources to produce goods and service.
 - (a) Write 02 factors of production and briefly describe.
 - (b) What is business environment. (01m.)
- (ii) State whether the following statements true or false.
 - (a) Successful businesses continuously study the business environment. (.....)
 - (b) Managers are related to internal environment of a business. (.....)

- (c) Customers are related to external environment of a business. (.....)
- (d) Suppliers are related to external environment of a business. (.....)
- (iii) The government intends to start a new railway service and introduce new rules for foreign investors investing in it.
- (a) Write 02 factors relate to external environment of above case.
- (b) Write an example each for above mentioned factors. (02 marks)
- (iv) (a) What is economic environment?
- (b) Write 02 factors relate to economic environment. (02 marks)
- (04) (i) If the initial capital of a partnership is greater than Rs. 1000, it is required to be conducted under a written agreement.
- (a) What is the name called above written agreement.?
- (b) What is the Act affected to above mentioned in question no. 4 - a.
- (ii) State whether the following statements true or false.
- (a) It is require to register the business name of a sole proprietorship within 14 days of commencing (.....)
- (b) The state departments are owned and controlled by the government. (.....)
- (c) Cooperative societies have been established to reduce the monopolistic influence of the private sector. (.....)
- (d) According to the companies act no. 07th of 2007, a maximum members are unlimited. (.....)
- (02 marks)
- (iii) Institutions that can be seen directly and fully governed by the government under a ministry. Those are operated in order to provide various services to the general public.
- (a) What is the name of such organizations.
- (b) Write a disadvantage can be seen in such organization. (02 marks)
- (iv) Tharindu, Started a "murukku" manufacturing business called "Sumihiri bites", after completing his schooling.
- (a) Should "Sumihiri bites" be registered? What is the act affected to register this business.
- (b) State 02 advantage that Tharindu will get from registering the business name. (02 marks)

Accounting - Part - II

● **Answer only 02 questions.**

- (05) (i) Assets of a business can be divided in to two types. Name these two types and write an example each. (02 marks)
- (ii) Following transactions occurred in "Pabasara hardware" during the month of January 2023.
- 2023 / 01 / 02 - Sold a cement stock at Rs. 120 000 which Cost Rs. 100 000 on credit.
- 01/03 - Received cash from debtors Rs. 50 000.
- 01/04 - Paid electricity bill Rs. 5 000.
- 01/06 - Paid bank loan installment Rs. 25 000, including bank loan interest Rs. 5 000.
- enter the above transactions into the following equation.

	stock	+debtors	+ cash = equity	+bankloan	+creditors
opening balance.	500 000	+100 000	+50 000 = 330 000	+ 200 000	+120 000

(03)

(04 marks)

- (iii) Write the double entry for following transaction.
 (a) Owner has taken Rs. 10 000 from the business for his personal uses. (02 m.)
 (iv) The following accounting equation of Amasha's business shows the impacts of transactions occurred in the first week of the month of February. (The owner has not made any drawings in the week).

	furniture	+stock	+debtors	+cash	= equity	+creditors
opening balance	350 000	+100 000	+25 000	+75 000	= 425 000	+125 000
2023/02/01		-10 000			= - 10 000	
2023/02/03	+50 000			- 50 000	=	
2023/02/04		-50 000	+75 000		=+ 25 000	
2023/02/05				- 25 000	=	- 25 000

Describe the above transactions.

06. (i) Write 02 details included in a source document. (02 marks)
 (ii) What is the double entry principal relates to record transactions in a cash book? (02 marks)
 (iii) The debit balance of the cash book is Rs. 150 000 of Sasanka's business as at 01/05/2023. Following transactions occurred in the first week of the month of may 2023.
 (a) 02/05/2023 - Receipt no. 01 Sasanka invested. Rs. 50 000 as additional capital.
 (b) 04/05/2023 - Voucher no. 101 - purchased trade stock on cash Rs. 75 000.
 (c) 06/05/2023 - voucher no. 102 - paid to a creditor Rs. 30 000.
 (d) 06/05/2023 - Receipt no. 02 - obtained a bank loan Rs. 125 000.
- Required,
 (a) Prepare the cash book and balancing off it as at 07/ 05 / 2023. (02 m.)
 (b) Post the above transactions into the ledger. (02 m.)
07. (i) What is the type of account that bank account related to ? (02 m.)
 (ii) Write 02 source documents which is used to record transactions in the bank account. (02 m.)
 (iii) Following transactions occurred in "Rosh's business" for the first week of the month of August 2023.
 (a) 2023/8/1 bank balance Rs. 350 000/=.
 (b) 2023/8/2 paid insurance premium Rs. 50 000/= by a cheque.
 (c) 2023/8/4 withdraw cash from the bank Rs. 100 000/=

Required,

- (a) Prepare the bank account and balancing off.
 (b) Posting them into the ledger.

Answer - Part - I

1 -(4)	2 -(2)	3 -(3)	4 -(4)	5 -(3)	6 -(1)	7 -(2)	8 -(3)	9 -(4)	10 -(1)
11 -(2)	12 -(3)	13 -(4)	14 -(1)	15 -(4)	16 -(2)	17 -(3)	18 -(3)	19 -(4)	20 -(4)
21 -(4)	22 -(3)	23 -(2)	24 -(2)	25 -(2)	26 -(3)	27 -(1)	28 -(1)	29 -(2)	30 -(1)
31 -(3)	32 -(3)	33 -(2)	34 -(3)	35 -(2)	36 -(4)	37 -(1)	38 -(3)	39 -(1)	40 -(4)

(01 x 40 = 40)

Paper - II

01. (i) (a) Food
 (b) - Sadev has followed a course.
 - having an adequate capital. (02 m.)
- (ii) Labour - employee.
 Capital - lorry, cash. entrepreneurship - skills of sadev. (02 m.)
- (iii) (a) Ower / Sadev, employee, suppliers, financial institutions.
 (b) give marks for corrected answer. (02 m.)
- (iv) (a) Sole proprietorship.
 (b) give 01 mark for corrected advantage. (02 m.)
- (v) (a) A sole proprietorship is conducting in a different name other than the full name of its owner, it is mandatory to register under the business name ordinance.
 (b) Divisional secretariat office. (02 m.)
- (vi) assets = equity + liabilities.
 Vehicle + cash = Capital
 1 100 000 + 500 000 = 1600 000 + - (02 m.)
- (vii) (a) Purchases account debit 12 000
 Creditors account credit 12 000 (02 m.)
 (b)
- | | |
|---------------------------------------|--------------------------|
| Purchases Acc. | Creditors Acc. |
| 8/28
creditors ^g 12 000 | 8/28
purchases 12 000 |
- (01 m.)
- (viii) (a) stationery Rs. 700/=
 Postal expenses Rs. 800/=
- (b) Rs. 1 500/= (02 m.)
- (ix) (a) cash book debit. Rs. 1 000 000
 bank loan account credit Rs. 1 000 000 (01 m.)
 (b)
- | | |
|-------------------------------------|---------------------|
| Cash book | Bank loan Account |
| 9/2 bank loan
Account 1 000, 000 | 9/2 cash 1 000, 000 |
- (01 m.)

(x) Cash book

8/1 Capital	500, 000	8/1 Petty cash	4 000 → ½
½ { 8/12 Sales	15, 000	8/1 Purchases	25 000
	20, 000	8/2 Bank	50 000
8/18 Sales		8/5 Fuel	8 000
		8/8 Packing	7 000
		8/25 Salary	18 000
		8/31 Balance C/F	4 23 000 → ½
	<u>535, 000</u>		<u>535, 000</u>

(02 m.)

Business Studies Part - I

- (02) (i) (a) Requirements that must be fulfilled essentially for existence.
 (b) Food, Shelter, clothes, health, education, security, entertainment. (02 m.)
- (ii) (a) false (b) false (c) true (d) true (02 m.)
- (iii) (a) • earning profit • Increasing customer satisfaction.
 (b) • Increasing the quality of goods and services. • Generating job opportunities.
 • social welfare (02m.)
- (iv) (a) Service providing business.
 (b) owner / Akeesha , Customers, Community, competitors.
- (03) (i) (a) land, labour, capital, entrepreneurship.
 (b) The environment which the factors affecting businesses are activated.
- (ii) (a) true (b) true (c) false (d) true (02m.)
- (iii) (a) Political environment, legal environment. (01m.)
 (b) • Political environment - Fiscal policies, Infra structure development policies.
 • Legal environment - the companies ac. no. 07 th of 2007.
- (iv) (a) • The economic factors that affect to the businesses.
 (b) Interest rate, inflation, income distribution, level of employment, internal relations, foreign exchange rate, savings.
04. (i) (a) Partnership deed (b) The fraud prevention Act. (02m.)
 (ii) (a) true (b) true (c) false (d) false (02m.)
 (iii) (a) State departments. (b) give marks for a corrected answer (02m.)
 (iv) (a) • yes, business name ordinance.
 (b) • provides an identity and recognition. • provides an ownership of the business name.
 • provides a qualification to obtain incentives given by the government. • easy to obtain loans.

Accounts - Part II

05. (i) Current assets -ex: cash, bank, debtors, stock
 Non current assets ex: land and building, motor vehicle, furniture, machinery. (02m.)

	Stock	+debtors	+ cash	= equity	+ bank loan	+ creditors
opening balance	500 000	+100 000	+ 50 000	= 330 000	+200 000	+120 000
2023/1/2	- 100 000	+120 000		= +20 000		
2023/1/3		- 50 000	+ 50 000	=		
2023/1/4			- 5 000	= - 5 000		
2023/1/5			- 25 000	= - 5 000	- 20 000	

- (iii) Drawings account debit Rs. 10 000
Cash account credit. Rs. 10 000 (02 m.)
 - (iv) 2023/02/01 stock damaged Rs. 10 000/=
 - 2023/02/03 purchased furniture Rs. 50 000/=
 - 2023/02/04 sold trade stock at Rs. 75 000 which cost Rs. 50 000/=
 - 2023/02/05 paid to creditors Rs. 25 000 (04 m.)
06. (i) give marks for corrected details.
- (ii) assets increase debit - assets decrease credit (02 m.)
 - (iii) (a)

Cash book

Date	RN	Description	LF	amount	Date	VN	Description	LF	amount
2023									
5/1		b/b/f		150 000	5/4	(101)	Purchases		75 000
5/2	01	capital Acc		50 000	5/6	(102)	creditors		30 000
5/6	57	bank loan		125 000	5/7		b/c/f		215 000
				325 000					325 000
5/8		b/b/f		215 000					

(04 m.)

(b)

capital acc	bank loan acc
5/2 cash 50 000	5/6 cash 125 000
purchases acc	creditors acc
5/4 cash 75 000	5/6 cash 30 000

(04 m.)

- 07. (i) Assets account (02 m.)
- (ii) cheque/ cash deposit slips, paying vouchers bank statements, cheque return notification.

(iii)

Bank account

Date	RN	Description	LF	value	Date	VN	Description	LF	value
2023									
8/1		b/b/f		350 000	8/2		Insurance		50 000
8/4		Debtors Acc		75 000	8/4		cash		100 000
					8/5		b/c/f		275 000
				425 000					425 000
8/6		b/b/f		275 000					

(04 m.)

(b)

insurance charges acc	debtors acc
8/2 bank 50 000	8/4 bank 75 000

cash book
8/4 bank 100 000

(04 m.)





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පහසුවෙන් ජයගන්න

ඕනෑම පොතක් ඉක්මනින්
නිවසටම ගෙන්වා ගන්න



| කෙටි සටහන් | පසුගිය ප්‍රශ්න පත්‍ර | වැඩ පොත් | සඟරා | O/L ප්‍රශ්න පත්‍ර
| A/L ප්‍රශ්න පත්‍ර | අනුමාන ප්‍රශ්න පත්‍ර | අතිරේක කියවීම් පොත්
| School Book | ගුරු අත්පොත්



පෙර පාසලේ සිට උසස් පෙළ දක්වා සියලුම ප්‍රශ්න පත්‍ර,
කෙටි සටහන්, වැඩ පොත්, අතිරේක කියවීම් පොත්, සඟරා
සිංහල සහ ඉංග්‍රීසි මාධ්‍යයෙන් ගෙදරටම ගෙන්වා ගැනීමට

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