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සියලූම හිමිකම් ඇවිරිණි/ (மුழுப் பதிப்புரிமையுடையது / All Rights reserved වයඹ පළාත් අධාාපන දෙපාර්තමේන්තුව **் மாசுவடமேல் மாகாணக் கல்வித் திணைக்களம் Provincial Department of Education - NWP** Grade 10 **Third Term Test 2023(2024) BUSINESS & ACCOUNTING STUDIES 1,11** Time: 03 Hours Additional Reading Time: - 10 Minutes • Use additional time to go through the question paper, select questions and decide on the questions that you give priority in answering BUSINESS & ACCOUNTING STUDIES I Instructions Answer all questions • In each of the questions No 1 to 40, pick one of the alternatives 1,2,3,4 which is correct or most Mark a cross (x) on the number corresponding to your choice in the given answer sheet. • Further instructions are given on the back of the answer sheet. follow them carefully. 01. As human's existance developed socially, his needs expanded. As a solution to this problem, 1. Trade was arisen 2. Barter system was started 3. People started to produce goods that they could produce the best. 4. A surplus was created 02. Man has needs and wants from birth to death. These needs and wants are fulfilled by the business. A business can be defined as, 1. An economic activity which manufactures or provides different goods and services in order to fulfill human needs and wants. 2. Doing transactions through electronic media 3. Selling goods and services 4. Purchasing and selling 03. As a share holder, The future investors are defined as, 1. The owners of a business 2. The providers of various materials etc. 3. The providers of required loans, consultancy services etc. 4. The institutions and individuals that are expected to invest in businesses in the future. 04. The population living outside of the business is considered as community. As example, 1. employees 2. Managers 3. Journalists 4. Competitors 05. The business environment can be defined as, 1. an internal environment 2. an external environment 3. The factors affecting businesses are activated 4. Internal factors affecting business performance 06. Give your attention for following parties and forces employees owners global environment competitors
 Managers Business environment Parties and forces Internal A: (.....) External B: (.....) The Correct formation is, 1. A: employees, B: global environment 3. A: owners, B: managers 2. A: employees, B: owners 4. A: competitors, B: managers 07. The technological environment grows rapidly due to, 1. the business activities and personal lifestyle. 3. personal lifestyle and computer technology. 2. new innovations and new creations. 4. computer technology and business activities.

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08. Match the column "type of foreign currency unit" and the column "country used". Type of currency 1. Pound Country used A - America 2. Dollar B - Japan 3. Yen C - Britain 1. 1B,2A,3C 2. 1B,2C,3A 3. 1C,2B,3A 4. 1C,2A,3B 09. The individuals providing resources to the business and takes the risks are, 2. businessmen 1. managers 3. owners 4. investors 10. An example for a private sector business organization is, 1. Cooperative societies 3. State corporations 2. State departments 4. State companies 11. What are the two main objectives considered by selecting a business organization based on the objectives? 1. Profit objective, Social welfare objective 3. Customer satisfaction, Social welfare objective 2. Profit objective, Customer satisfaction 4. Social welfare objective, The quality of goods. 12. The authorized officer for the registration of a business name is, The business name registrar of the relevant Divisional council.
 The business name registrar of the relevant Provincial council. 3. The registered name agent of the relevant Provincial council. 4. The registered name agent of the relevant Divisional council. 13. It is required to submit an application to register the business name of a sole proprietorship within how many days? 1. 07 days 2. 10 days 3. 14 days 4. 20 days 14. The application form required for the registration of a sole proprietorship can be obtained from, 1. The registrar office of the relevant provincial council 2. The grama niladhari office 3. The registrar office of the divisional business 4. Divisional secretariat office 15. It is not an accounting software 1. quick book 2. MS power point 3.sage 4. MY OB 16. It is not a characteristic of an asset. 1. arose as a result of a past transaction 3. having a present obligation 2. controlled by the business 4. inflow of future economic benefits to the business 17. Accounting equation of Sadew's business is as follows. Assets(Rs) = Equity (Rs) + Liabilities (Rs) 500 000 = 375.000+125000Select the accounting equation, after paying Rs.5 000 from business for the electricity bill of Sadew's own house Assets(Rs) = Equity(Rs) + Liabilities (Rs) 1. 495 000 = 370000+1250002.500 000 = 375 000+1250003.495 000 = 375000+1200004.500 000 = 370 000+13000018. Increase Equity Rs.50 000 Decrease liabilities Rs.50 000 The corrected transaction for above dual impact is, 1. Owner has taken Rs.50 000 from the business for his personal uses. 2. Owner has settled creditors Rs.50 000 from his own cash. 3. Paid Rs.50 000 to creditors 4. Purchased trade stock Rs.50 000 on credit 19. "Idusha purchased equipment for the use of the business" The corrected double entry for above transaction is, 1. Purchases account Dr - Cash account Cr 3. Stock account - Cash amount Cr

2. Drawing account Dr - Cash account Cr

4. Equipment account Dr - Cash amount Cr

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20. The collection of all assets, liabilities, equity, income and expenses account is called as, 1. The ledger 2. The equation 3. The journal 4. The subsidiary books 21. Match the column "X" with "Y". A - Creditors account 1. Asset account 2. Liabilities account B - Debtors account 3. Income account C - Bank loan interest account 4. Expenditure account D - Sales account 1. ABDC 2. BADC 3. CADB 4. ADCB 22. The type of account represents the double entry principle "increase debit decrease credit" is 1. Capital account 3. Purchases account 2. Creditors account 4. Bank loan account 23. Select the transaction for following double entry. Creditors account debit Rs.10 000 Cash account credit Rs.10 000 1. Purchased trade goods Rs.10 000 on credit 3. Purchased trade goods Rs. 10 000 on cash 4. Paid to creditors Rs.10 000 4. Paid an expenses Rs.10 000 24. Select the correct double entry for following transaction. "Owner has withdrawn Rs.5 000 from the business for his personal uses". 1. Purchases Acc. Dr Rs.5 000 - Cash Acc. Cr Rs.5 000 2. Cash Acc. Dr Rs.5 000 - Drawings Acc. Cr Rs.5 000 3. Drawing Acc. Dr Rs.5 0004. Drawing Acc. Dr Rs.5 000 - Cash Acc. Cr Rs.5 000 - Purchases Acc. Cr Rs.5 000 25. Select the correct answer. Type of account increase decrease 1. Electricity bill account credit debit 2. Sales account credit debit 3. Motor vehicle account credit debit 4. Interest income account debit credit 26. Match the column "X' with the column "Y". X Cash account A - Journal voucher Bank account B - Sales invoice Sales journal C - Receipt General journal D - Deposit form 1. CDBA 2. CDAB 3. ADCB 4. BADC 27. What is the prime entry book that records the transaction "purchased furniture and equipment Rs.300 000 from Saman furnitures on credit for the use of the business" 1. cash book 2. sales invoice 3. purchases invoice 4. general journal 28. The bank is informed to the business that the issued cheque Rs.5 000 for the rent payment has been dishonoured. The related double entry is, Bank account Dr Rs. 5 000
 Rent account Dr Rs. 5 000 - Rent expenses Acc Cr Rs.5 000 - Bank account Cr Rs.5 000 3. Dishonoured cheque Acc Dr Rs.5 000 - Rent expenses Acc Cr Rs.5 000 4. Rent expenses Acc Dr Rs.5 000 - Dishonoured cheque Acc Cr Rs.5 000 29. Balaputhra's business has a favorable bank balance of Rs.100 000 as at 01.01.2023. Following transactions occurred during the month of January 2023. 2023.01.05 - Deposited cash Rs.10 000 in the bank. 2023.01.08 - Received a cheque No.100 from debtors Rs.10 000 and deposited it to the bank. 2023.01.10 - Issued a cheque No075 worth Rs.2 000 as electricity bill. The balance of the bank account as at 31.01.2023 is, 1. Rs.23 000 2.Rs.125 000 3. Rs.123 000 4. Rs.112 000

Though

30.	1. It is an expenses and debit 2. It is an income and debit 3. It is an income credited 4. It is not an income or expenses.	bited to the discount received to the discount received	ceived Account. ived Account. d Account.		cash book.
31.	The total of the discount of 1. debited to the discount at 2. debited to the discount at 3. credited to the discount 4. credited to the discount	allowed account . received account. allowed account	in the cash book	k is,	
32.	when balancing off the bar	nk account of a busines	s, it can be seen	a credit balance	e Rs.12 000. It is in
	business as, 1. an asset	2. a liability	3. an income		4. an expenses
33.	The main cashier of Dasin 01.02.2023 the petty cashi	i Trade Center gave Rs er has remained Rs.370	.2 500 to the pet	tty cashier on 01 f petty cash exp	.01.2023. on enses incurred during
	the month is, 1. Rs.2 130	2.Rs.2 870	3. Rs.2 500		4. Rs. 2370
34.	If above Dasini's business	has decided to increase	the petty cash i	mprest up to Rs	a.3 000 from
	01.02.2023, The amount sl 1. Rs.3 000	2.Rs.2 500	3.Rs.870	<u>(01)</u>	4.Rs.2 630
35.	End of the period, The total	al of the sales Journal sl	noused be	<u> </u>	the sales account and
	on the same day should be The suitable answers for a 1. debit, debtors 2. cred	bove blanks and	it, creditors		ors
36.	The transaction that record 1. credit sales of trade goo 2. credit purchases of trade 3. fixed assets purchases o 4. error correction entries	ds. e goods	l is,		
37.	For every transaction record 1. the summery 2.the d	rded in the General jour ouble entry 3. the i	rnal, a brief desc narration	cription known at 4. the journal of	as, entry
38.	Anjana is a sole proprietor Rs.18 500 and the balance 1. irect Dividend remittance 2. Insurance premium Rs.6 3. Deposited but unrealized 4. Issued but unpresented of	of the bank statement vees received to the bank 5 500 has been paid by d cheque Rs.6 500	was Rs.25 000.] Rs.6 500	It is not a reasor	for above different,
39.	Select the correct statement. If the debit and credit to 2. The balances of assets a 3. The Trial balance is prejud. The balances of liabilities.	tals of the trial balance and expenses are recordenated on the opening date.	are equal, alwayed in the credit of the account	column of the Titing period.	rial balance.
40.	Settled the bank loan Rs.30	0 000 of sathsarani's bu	siness has been	recorded only is	n the cash book. The
	rectifying double entry of a lank loan Acc. Dr - Sus 3. Bank loan Acc. Dr - Cas	spense Acc. Cr	2. Suspense Ac4. Cash book I	cc. Dr - Bank lo Dr - Bank loan A	an Acc. Cr Acc. Cr

BUSINESS & ACCOUNTING STUDIES II

Instructions:-

• Including question No.01 answer 05 questions selecting 02 questions from each of the parts I and II.

As instructed answer five questions only, any extra questions answered, if not struck off by the candidate himself/herself, will be crossed out by the examiner, without being marked.

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

Nadun, a diploma holder in marketing is conducting a business which sells stationery and school equipments by naming "Nadu Book Shop" near a school in the city. He recruited an employee amed Ruhansa for a monthly salary of Rs.20 000. Following balances can be seen in named Ruhansa his ledger as at 01.01.2023.

	Rs.
Building	800 000
Stock	300 000
Cash	200 000
Bank loan	500 000
Equipment	150 000
Bank balance	400,000

Following Transactions occurred during the month of January

Purchased trade goods Rs.25 000

Cash sales Rs.100 000

- Credit purchases Rs.20 000
- Building rent Rs. 16 000 Credit sales Rs. 30 000

Employees salary paid Rs.20 000

Salary paid by issuing a cheque Rs.20 000 Paid telephone bill Rs.2000

Electricity bill paid by issuing a cheque Rs.3 500

Cash drawing Rs. 8 000

Received a cheque from a debtor Rs. 15 000 and deposited it in the bank on the same day

In the near future Nadun's brother, Sakindu is expecting to join the business by employing capital.

I. (a) Write 02 factors of production can be seen in this business. (b) Write a strength and an opportunity of "Nadu book shop". (a) What are the internal environmental factors of this business?

(b) State 02 objectives that Ruhansa intends to achieve from the business as a stakeholder.

III. (a) What is the type of business organization that "Nadu Book Shop" relates to accounting to the ownership?

(b) Write an advantage and a disadvantage of this type of business organization.

IV. (a) What is the type of business organization should "Nadu Book Shop" covert into when joining Sakindu to the business in the near future?

(b) What is the act that is mentioned the minimum and maximum members of the new business?

(a) Calculate the equity of this business as at 01.01.2023.

(b) Write the accounting equation as at 01.01.2023.

VI. (a) State the total amount of purchases for the month of January of this business.

(b) State the total amount of sales for the month of January of this business.

VII.(a) Write 02 liabilities of this business.

(b) Write the double entry for the transaction, "received a cheque from a debtor and deposited it in bank on the same day

VIII.(a) Calculate the bank balance as at 31.01.2023

(b) Write the double entry for cash drawings

IX. After receiving the bank statement following information are disclosed.

♦ Insurance charges Rs.5 500 paid on standing orders

♦ Bank charges 1 000

♦ Debtors direct remittances Rs.8 000

by considering above information prepare the adjusted bank account for the month of January.

X. Calculate the cash balance as at 31.01.2023.

(2x10=20 Marks)



Part II - Business Studies

- Write 02 Questions only
- (02) Man needs many goods and services to live. These needs and wants are fulfilled by the businesses.

(a) Define a business.

(b) What is the common objective to be achieved by the most businesses operating their activities

II. State whether the following statement are true or false.

(a) There are also businesses that operate with the objective of doing social welfare.

(b) It is not an objective of social welfare in private sector businesses.

(c) As a consumer, your objective is to obtain a quality product at a reasonable price.

(d) It was used cash for the system of exchanging goods.

III. Chenuki, who has followed a professional tailoring course, is producing various garments for kids and selling via online. Her future expectation is to start a garment . selling business in her area.

(a) Write a business objective of above business.

(b) Write a sub objective of this business. IV. The requirements that must be fulfilled essentially for existence is called as needs.

(a) State 02 human needs

- (b) Write 02 characteristics of needs.
- (03) I. The different ways of satisfying needs are called as wants.

(a) Write two characteristics of wants.

(b) Using following table, write a different ways of satisfying relevant need.

Need

1. Transportation

2. Health

Want

b.....

II. State whether the following statements are true or false.

(a) Financial institutions are not interested in businesses.

(b) Managers are people who give physical contribution to the business. (c) Competitors are related to the internal environment of a business.

(d) Fiscal policies are an example of political environment.

- III. (a) The technological environment grows rapidly due to new innovations and new creations. State an example due to changes in technological environment have affected to the businesses. (b) What is economic environment?
- IV. Changes in different factors in the global environment will have both positive and negative impacts on the domestic business.
 - (a) Write a positive impact from the global environment on domestic businesses. (b) Write a negative impact from the global environment on domestic businesses.
- (04) I. The scale of a business organizations depends on different criteria, write 04 quantitative criteria that are considered depend on.
 - II. Kavindu perera is conducting a Garment selling business by naming "Kavindu Fashion" after A/Levels. One of his friend "Navindu" joined the business and converted the business name as "K and N Fashion" by a new friend.
 (a) Should "kavindu fashion" be registered? Give reason?

(b) State 02 advantages that can be seen in "K and N Fashion" compare to "Kavindu Fashion"

III. State whether the following statements are true or false.

(a) State corporations are commenced under a general or special act of the parliament.

(b) A cooperative society can be started with at least 10 members.

(c) State Departments are having a legal personality

(d) Partnerships should be registered under the companies act No 07th of 2007.

IV. (a) State 02 characteristics can be seen in cooperative societies.

(b) Name the type of business organization for following businesses.

Jayarathna Stores

Sri Lanka Bureau of foreign Employment

Part II - Accounting

- •Answer 02 questions only
- (05) I. Classify following items into Assets, Liabilities expenses, income and equity.

a) Fixed deposits

b) Debtors



- c) Insurance
- d) Sales income
- II. Following transactions relate to priyanka's business occurred during the first week of January 2023.
 - 1. Received a bank loan Rs.300 000
 - 2. Purchased furniture Rs.50 000
 - 3. Purchased trade stock Rs. 10 000 on credit.
 - 4. Paid to creditors Rs.25 000

Sho	Whanahione No	r Physician s	affactor t	he foldswi	ng ac Equating eq	uBinik lone	+Creditors
	1					11/-9/	
	2						
	3						
	4						

- III. (a) Write the double entry for following transaction.
 - Purchased furniture and equipment Rs. 100 000
 - (b) State the related prime entry book and the source document for cash receipts and cash payments.
- IV. Following transactions related to "Punsara's business for the 1st week of January 2023.
 - 01.01 invested Rs.300 000 as capital
 - 01.02 paid electricity expenses Rs.2 000
 - 01.04 paid bank loan installment Rs.10 000
 - 01.05 received rent income Rs.15 000
 - Record the above transactions in the ledger accounts.
- (06) I. (a) Write 02 transactions that is recorded in the General journal.
 - (b) What is a bank overdraft.
 - II. The debit balance of Rs.75 000 of Nishadhi's business as at 01.04.2023. Following transactions occurred during the month of April.
 - 2023.04.05 Rs.5 000 discount was allowed to debtor Malmee. When she settled her due of
 - Rs.25 000(Receipt No.10) 2023.04.09 - 5% discount was deducted when a creditor Limansa was settled
 - Rs.30000 (Voucher No.41)
 - 2023.04.12 10% discount was deducted, when recieving debtor Divya's due amount
 - Rs.20 000 (receipt No.11)
 - 2023.04.18-1500 discount was received, and paid Rs.18500 to a creditor Dinithi (Voucher No 42) Required,
 - Prepare the cash book with discount columns and balancing off it.
 - III. The petty cash imprest of Amith Tex for the month of september 2023 is Rs.4 000. Petty cash expenses for the month of september are as follows.

Date	Voucher No	Description	Amount(Rs)
2023.09.05	11	Postal expenses	500
2023.09.15	12	Travelling expenses	500
2023.09.18	13	To Ranga	1 500
2023.09.27	14	Travelling expenses	750
Daguirad			

Record above transactions in the petty cash book and balancing off it as at 30.09.2023.

- (07) I. Write 02 transactions that are debited to the bank account of a business.
 - II. Accounting errors can be categorized into two types. Write 02 errors that do not affect the agreement of the trial balance.
 - III. Write the double entry to record the dishonouring a deposited cheque received by a debtor Rs.75 000.
 - III. Following information relate to credit purchases of Rukshan's business during the month of October

 - 2023.10.01 purchased trade goods Rs.25 000 from Pubudu (inv.No.20) 2023.10.12 Purchased trade goods Rs.50 000 from Amith (inv.No.21) 2023.10.15 When purchasing trade goods Rs.100 000 from Sumith, trade discount was deducted 10% (inv. No.22)
 - (a) Preparing the purchase journal for the month of oct 2023
 - (b) Post them into the ledger accounts.

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Grade 10 - Third Term Test -2023

Answer Script

BUSINESS & ACCOUNTING I, II

Paper -I

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

Paper - II

- (01) I. (a) Labour Ruhanza, Nadun
 - Capital Stock, Cash, Building, Equipments, Bank balance
 - (b) Strength •Owner is having a diploma in marketing
 Invested an adequate capital

Opportunity - The business is located near the school.

- II. (a) Owner/Nadun Employee/Ruhansa
 - (b) Receiving a fair salary
 - Job security
- III. (a) Sole proprietorship
 - (b) Give marks for corrected advantage and a disadvantage
- IV. (a) Partnership
 - (b) The companies act No.07th of 2007
- V. (a) Assets = Equity + Liabilities 1850000 = 1350000 + 5000001850000 - 500000 = 1350000

(b) Assets = Equity + Liabilities
$$1850000 = 1350000 + 500000$$

VI. (a)
$$25\,000$$
 +20 $000 = 45\,000$

$$100\,000 + 30\,000 = 130\,000$$

VII.(a) Bank loan, Creditors

(b) Bank account - Debit 15 000

Debtors account credit 15 000

VIII.(a)		Bank A	ccount	
2023.01.01	b/ b/ f	400 000	Employees salary	20 000
	debtors	15 000	Electricity	3 500
			1.31 b/ c/ f	391 500
		415 000		415 000
02.01	b/ b/ f	391 500		

(b) Drawing Acc Dr 8 000

Cash Account Cr 8 000

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IX.		/1 / 0		Account	7.700
		/ b/ f	391 500	Insurance charges	5 500
	de	ebtors remittance	8 000	Bank charges	1 000
				b/ c/ f	393 000
			399 500		399 000
	b/	b/ f	393 000		
X.			Cash	Account	
Λ.	23.1.1 b	/ b/ f	200 000	Purchases	25 000
	Sa	ales	100 000	Rent	16 000
				Telephone	2 000
				Drawings	8 000
		_		1.31 b/ c/ f	249 000
		_	300 000		300 000
	2.01 b/ b	/ f	249 000		

- (02) I. (a) Any economic activities which manufacturing goods and providing services to fulfill human needs and wants.
 - (b) Objective of earning profit
 - II. (a) True
- (b) False
- (c) True
- (d) False
- III. (a) Earing the customer satisfaction.
 - Increasing the customer satisfaction
 - (b) Increasing the quality of goods and services
 - Generating Job opportunities
 - · Employees welfare.
- IV. (a) Food, Clothes, Shelter,
 - (b) Being essential, being common, being limited, can't be created.
- (03) I. (a) not essential, being diverse, can be created, being complex, being unlimited
 - (b) Private transportation, public transportation.
 - · Give marks for a suitable answer.
 - II. (a) False
- (b) False
- (c) False
- (d) True
- III. (a)• The fabric manufacturers used modern machines instead of simple manual waving machines.
 - Use telephones and emails instead of the normal mail.
 - Computers and information systems are used to record accounting information instead of manual accounting.
 - (b) The environment consists of economic factors that affect businesses.
- IV. (a) Possibility to obtain latest technology
 - · Possibility to obtain latest technology
 - Possibility to obtain quality raw materials from abroad
 - · Possibility to obtain efficient machines
 - · Inflow of foreign capital.
 - Possibility to find foreign markets for domestic goods and services.
 - (b) Creating highly competitive environment.
 - Domestic skilled workers migrating to foreign countries.
 - Instability of the existance of domestic business.
 - Negative changes on the local culture.
- (04) I. Amount of capital invested in the business.
 - · Number of employees.
 - Amount of the entry used



		q.,			-		
• mai	ket share of t	he business.					
II.	(a) Yes;						
	because the	business is con	ducting in a	different nan	ne other than	the full of its o	owner, it is mandatory to
		business name.					
		se more capital					
		e different skills	•				
		ility among par ollective decisi					
TIT	· Can take co	(b) True	ons. (c) Fals	e (d) F	0100		
	, ,	a democratic c		(u) r	aise		
		and open mem					
	•	ownership of t	*				
		expectations an					
		oprietorship					
	• State corpo	oration					
(05) I.	(a) asset	(b) assets	(c) expe		(d) incom		G II
II.	Transaction	Furniture	+ Stock	+Cash	= Equity	+Bank loan	+Creditors
	ii.	+50 000		+300 000 - 50 000	=	+300 000	
	iii.	+30 000	+10000	- 30000	=		+10000
	iv.		10000	- 25 000	=		-25 000
III	. (a)			Rs.			25 000
111		nd equipment a	ec Dr	100 (000		
	Cash acc Cr			100			
		eipts - cash boo	ok, receipts				
		ments - cash bo	ook, paymen				
IV.	23.01.01	Carrital		Account	F1 4-1-14	2.00	0
	01.05	Capital Rent income	300 000 15 000	23.01.02 23.01.04	Electricity bank loan		
	01.05	Kent meome	13 000	123.01.04	ballk loan	1ACC 1400	
		•	Capital	Account	C-1 1	200 000	_
				01.01.	Cash Acc	300 000	
			Donle I on	n Account			
	23.01.04	Cash Acc	10 000	Account			_
	23.01.01	Cush 7 icc	10 000				
			Electricity (Charges Acc			
	23.01.02	Cash	2 000				_

(06) I. Error correction entries, adjustments entries.

II. When cheques are issued in excess of the existing bank balance and when the bank makes payments on them, the account holder becomes a debtor to the bank and that debit balance is known as the bank overdrafts.

Cash Acc

Rent Income Account

23.01.05

15 000

					Cash B	ook					
Date	R N	Description	L P	Dis received	Value (Rs)	Date	+	Description	LP	Dis received	Value (Rs)
2023.04.01		b/b/f			75 000	2023.04.09	41	Creditor- Limansa		1 500	2 185
2023.04.05	10	Debtor - Malmi		5 000	25 000	2023.04.18	42	Creditor- Dinith		1 500	18 500
2023.04.12	11	Debtor -		2 000 7 000	18 000 118 000	2023.04.30		b/c/f		3 000	71 000 118000

Petty Cash

Receipts	L	Date	Description	V	Pagainta	An	alysis colun		L
Receipts	P	Date	Description	N	Receipts	Postal	Travelling	Ladger	P
4 000		09.01	Cash						
		09.05	Postal expenses		500	500			
		09.15	Travelling Ex		500		500		
		09.18	Ranga		1 500			1 500	
		09.27	Travelling		750		750		
					3250	500	1 250	1 500	1
		09.30	b/c/f		750				
4 000					4 000		1 1		
750		10.1 b/b/f					1 1		

- (07) I. Give marks for corrected two transactions.
 - II. A complete commission of a transaction from the books.
 - Recording incorrect value of a transaction in the prime entry books.
 - Recording same transaction twice in the accounting books.
 - Recording the value of a transaction in an incorrect account instead of the relevant account.
 - III. Debtors acc. Dr Rs. 75 000

Bank acc. Cr-Rs. 75000

IV.

Purchases Journal

Date	Inv. No	Supplier	Total Value	L.P
10.01	20	Pupudhu	25 000	
10.12	21	Amith	50 000	
10.15	22	Sumith	90 000	
10.31		Debited to purchase Acc.	165 000	

10.31 Creditors 165 000 Pubudu's Acc

| 10.01 Purchases 25 000 |
| Amith Acc | 10.12 Purchases 50 000 |

Purchase Acc

10.12 Purchases 50 000

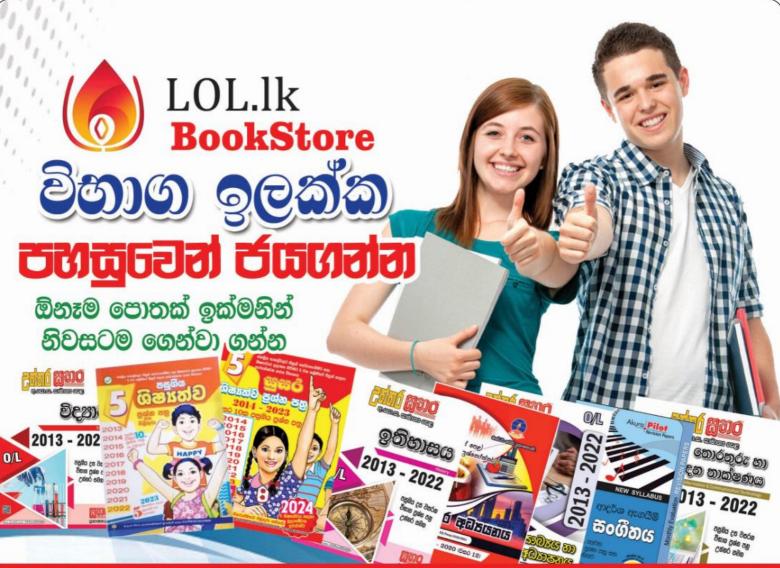
Sumith Acc

10.15 Purchases Acc 90 000



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පෙර පාසලේ සිට උසස් පෙළ දක්වා සියළුම පුශ්න පතු, කෙටි සටහන්, වැඩ පොත්, අතිරේක කියවීම් පොත්, සඟරා සිංහල සහ ඉංගීසි මාධපයෙන් ගෙදරටම ගෙන්වා ගැනීමට

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