Vivekanand College, Kolhapur (Empowered Autonomous)

Department of Commerce

Activity : Surprise Test

Date:1/10/2024

Roll No	Name Of Student	Class	Signature	Marks
5428	Divya Uttam Chougale	B.com.FY	D.U.C	19
5454	Snehal Narayan patole	B.comFY	[illegible]	20
5444	Arpita Anil Patil	B.comfy	Arpatil	20
5445	Arpita Anil Patil.	B.comfy	[illegible]	20
5446	Abhijit Gundu patil	B.comfy	AGP.	20
5456	Adarsh Babaso powar	B.comfy	[illegible]	20
5444	Om Raosaheb Mone	B.comfy	Rmane.	20
5452	Sneha Sunil Patil	B.com Fy	S.S.Patil	14
	Swarupa popat teli	B.com.II	Teli	20
	Om Ravindra velhal	B.comFY	ORV	20
5455	Gaurav Govind Pawar	B.comfy	G.G.P	08
5438	Prathmesh K. Kudifre	B.comfy	P.K.K	05

Subject Teacher: S.S.Kale

19/20

GoodLuck Page No.
Date

Name - Divya Uttam Chougale
Group - A - Marathi
Roll. No - 5428
Date - 01/10/2024
Sub - Financial Accounting

In the books of Dr. Shah
Receipt & Expenditure A/C

Expenditure	₹	₹	Receipt	₹	₹
To Purchase of Drugs	60,000		By visit fees	4,00,000	
Less - Stock of Drugs	16,000		Add - o/s	24,000	4,24,000
	44,000		By Dispensing	2,40,000	
Add - o/s	6,000	50,000	Add - o/s	18,000	2,58,000
To salaries of Assistant	48,000		By Sundry Receipts		10,000
Add - o/s	12,000	60,000			
To Rent		36,000			
To Travelling Exp	24,000				
Less - Drawings 40%	19,600	14,400			
To stationery		2,000			
To Lighting		4,000			
To Journals		6,000			
To Dep on Furniture	8,000				
Equipments	10,000	18,000			
To Reser of o/s fees [24,000 + 18,000]		42,000			
To Surplus		4,59,600			
		6,52,000			6,52,000

Royal

Balance Sheet

as on 31-3-2022

Liabilities	₹	₹	Assets	₹
Capital	3,00,000		Furniture	80,000
Add- Surplus	4,59,600		Less-Dep 10%	8,000
	7,59,600		Equipment	1,00,000
Less- Drawings	2,00,000		Less- Dep 10%	10,000
Less- 40% Drawings	9,600	5,50,000		
			Cash A/C	
	12,000	12,000	o/s visit fees	
o/s salary			o/s Dispensing	
o/s purchase of Drugs		6,000	stock of drugs	
Reset of o/s fees		42,000		
		6,10,000		6,10,[illegible]

10

20/20

Name - Snehal Narayan Patole
Roll No - 5454
Group - A
Medium - marathi
Date - 1 Oct 2024
Subject - Financial Accounting

In the Books of Dr. Shah

Receipt & Expenditure A/C

Dr.

	Expenditure	₹	₹	Receipt	₹	₹
	To purchase of Drugs	60000		By visit fees	400000	
Less	Stock of Drugs	16000		Add o/s	24000	42[illegible]
		44000		By Dispensig	240000	
Add	o/s	6000	50000	Add o/s	18000	258[illegible]
	To Salaries of Assistant	48000		By sundry Receipts		100[illegible]
Add	o/s	12000	60000			
	To Rent		86000			
	To Travelling Expenses	24000				
Less	Drawing 40%	19600	14400			
	To Stationery		2000			
	To Lighting		4000			
	To Journals		6000			
	To Dep on furniture	8000				
	equipments	10000	18000			
	To Reset of o/s fees (24000+18000)		42000			
	To Surplus*		459600			
			692000			692000

Balance sheet as on 31st march 2022

Liabilities	₹	₹	Assets	₹	₹
			Furniture	80000	
			Less Dep 10%	8000	72000
Capital	300000		Equipments	100000	
Add Surplus	459600		Less Dep 10%	10000	90000
	759600				
Less Drawings	200000				390000
Less 40% Drawing	9600	550000	Cash A/C		24000
			o/s visit fees		18000
			o/s Dispensing		16000
O/s Salary		12000	o/s Stock of drugs		
O/s purchase of Drugs		6000			
		~~42000~~			
Reset of o/s fees		42000			
		610000			610000

GoodLuck Page No.
Date

20/20

Name :- Arpita Anil Patil
Roll No :- 5444
Group :- A, Medium-Marathi
Subject :- Finacial A/C.
Date :- 1/10/2024.

20/20

GoodLuck Page No. Date

In the Books of Dr. Shah.

Receipts & Expenditure A/C.

Expenditure	Amt	Amt	Receipts	Amt	
To purchase of Drugs	60000		By visit fees	400000	
Less - stock of Drugs	16000		Add- outstanding	24000	42[illegible]
	44000				
Add- outstanding	6000	50000	By Receipts from Dispensing	240000	
			Add- outstanding	18000	258[illegible]
To salary of assist	48000				
Add- outstanding	12000	60000	By sundry Receipts		10[illegible]
To Rent		36000			
To Travelling exp	24000				
Less- Drawing 40%	9600	14400			
To stationery		2000			
To lighting		4000			
To Journals		6000			
To Dep on:-					
Furniture	8000				
Equipments	10000	18000			
To Reserve for outstanding fees (24000 + 18000)		42000			
To Surplus		459600			
		692000		692000	

Royal

GoodLuck Page No. Date

Balance sheet as on 31-3-2022

Liabilities	Amt	Amt	Assets	Amt	Amt
[Ca]pital A/C	300000		Furniture	80000	
[Les]s- Drawing	200000		Less- Dep 10%	8000	72000
	100000				
[Les]s- 40% Drawing	9600		Equipments	100000	
	90400		Less- Dep. 10%	10000	90000
[Add]- surplus	459600	550000	Cash		390000
[Ou]tstanding Salary		12000	outstanding visit fees	24000	
			Dispensing	18000	42000
[St]ock of Drugs		6000			
[R]eserve for outstanding fees		42000	Stock of Drugs		16000
		610000			610000

Royal

20/20

Name - Arpita Anil Patil.

Roll. No — 5445.

Medium — Marathi.

~~Date~~ — class — B.com I.

Group — A.

Date — [illegible]/10/2024.

Subject — Financial Accounting.

In the books of Dr. Shah.
Receipts & Payment A/c.
As on 31-3-22.

Expenditure	Amt	Amt	Receipts	Amt	Amt
To purchase of Drugs	60000		By Visit Fees	400000	
(-) closing stock	16000		(+) o/s. of. C.Y.	24000	4
	44000				
(+) o/s. of. C.Y.	6000	50000	By Receipts from Dispensing.	240000	
			(+) o/s. of. C.Y.	18000	25
To salary of Assistant	48000		By Sunday receipts		10
(+) o/s of C.Y.	12000	60000			
To Rent		36000			
To Travelling Expenses	24000				
(-) Drawing 40%	9600	14400			
To Stationery		2000			
To Lighting		4000			
To Journals		6000			
To Reserve for outstanding fees (24000+18000)		42000			
To Depreciation on: Furniture	8000				
Equipments	10000	18000			
To Surplus.		459600			
		692000			692000

Balance-sheet As on 31-3-2022.

Liabilities	Amt	Amt	Assets	Amt	Amt
Capital.	300000		Furniture	80000	
Surplus	459600		(-) Dep. 10% p.a	8000	72000
	759600		Equipments	100000	
Drawing	200000		(-) Dep. 10% p.a	10000	90000
	559600				
40% Domestic (Drawing.)	9600	550000	cash		890000
			Outstanding of C.Y.: Visit fees	24000	
Outstanding:- Salary	12000		Receipts from Dispensing	18000	42000
Stock of Drugs.	6000	18000	closing stock of Drugs.		16000
Reserve for o/s fees		42000			
		610000			610000

GoodLuck Page No.
Date

Name - Abhijit Gundu Patil
Roll - ~~146~~ 5446
Group - ~~146~~ A
Midium - Marathi
Sub - Accountancy

20/20

Receipts & Payments / Expediture Date - 01/10/2024

expenditure	₹	₹	receipts	₹	₹
To Purchase of Drugs	60.000		By visit fees	400000	
[-] stock of Drugs	16000		[+] outstanding	24000	424000
	44000		By Despensiry	240000	
[+] outstanding	6000	50.000	[+] outstanding	18000	258000
To Salary of Assitant	48000		By Sunday receipts		10000
[+] outstanding	12000	60.000			
To Rent		36000			
To Travelling exp.	24000				
[-] Drawing 40%	9600	14400			
To Stationary		2000			
To Lighting		4000			
To Journal		6000			
To Dep. on furniture		8000			
To Dep. on equipment		10000			
To Reserv for o/s fees [24000 + 18000]		42000			
To Surplus		459600			
		692000			692000

Royal

Balance Sheet
as on 31/03/2022

Liabilities		₹	Assets		
Capital 1/4/21	300,000	~~300,000~~	Furniture	80,000	
[+] Surplus	459600		[−] 10% Depreciation	8000	72
			equipment	100000	
[−] Drawings	200,000		[−] 10% Depreciation	10,000	90,0
40% Drawing	9600	550000			
			Cash		390
O/S Salary	~~200,000~~	12000	O/S visit fees		2
O/S Drugs		6000	O/S Despensiry		18000
For O/S fees		42000	Stock of Drugs		1600
		610000			61,000

20/20

Name: Adarsh Babaso Powar
Roll no: 5456
Group: A
medeam: Marathi
sub: Financial Accounting
DATE: 1/10/2024

Q1. In the books of Dr. shah
Receipts and expenditure Account

expenditure	₹	₹	receipts	₹	₹
To purchase of Drugs	60000		by visit fees	400000	
less: stock of drugs	16000		Add: outstanding	24000	424000
	44000		by Despensiry	240000	
Add: outstanding	6000	50000	Add: outstanding	18000	258000
To salary of assitant	48000		by sundry receipts		10000
Add: outstanding	12000	60000			
To Rent		36000			
To Travelling exp	24000				
less: Drawing 40%	9600	11400			
To stationary		2000			
To Lighting		4000			
To Journal		6000			
To Dep on furniture		8000			
To Dep on equipment		10000			
To reserv for o/s fees (24000+18000)		42000			
To surplus		459600			
		692000			692000

Balance sheet as on 31st march 2024

Liabilities	₹	₹	Assets	₹	₹
capital	300000		furniture	30000	
Add: surplus	459600		less: 10% Dep	8000	7
less: Drawing	200000		equipment	100000	
40% Drawing	9600	550000	less: 10% Dep	10000	90
o/s salary		12000	cash		390
o/s drugs		6000	o/s visit fees		240
for o/s			o/s Despensiry		130
fees		42000	stock of drugs		16
		610000			610000

20/20

Name: Om Raosaheb Mane
Rall No - 5444
~~Sub : Account~~
Div : A
Mediam : Marathi
sub : financial Account
Date : 4/10/2024

GoodLuck Page No. Date

In the Books of Dr. Shah

Receipts & Expenditure A/c

Expenditure		₹	Receipt		₹
To Purchase of Durge	60,000		By visit fees	400,000	
less Stock of Durge	16000		Add outstanding	24000	424000
	44000				
Add outstanding	6000	50,000			
			By Dispnsing	240,000	
			Add Outstanding	18000	258000
To Salary of Asstn	48000				
Add outstanding	12000	60,000	By Sundry Receipts		10,000
To Rent		36000			
To Travling Exp	24000				
less Drawing 40%	9600	14400			
To stationery		2000			
To lighting		4000			
To Journals		6000			
To Dep					
Furniture		8000			
Equipments		10000			
To Reserve for Outstanding fees		42000			
					692000
					181400
To Surplus		459600			
		692000			692000

GoodLuck Page No. Date

Balance sheet as on 31st March 2022

Liabilities		₹	Assets		₹
			Furniture	80,000	
Capital	300000		less Dep 10%	8000	72000
Add Surplus	459600		Equipments	10,0000	
	759600		less Dep 10%	10000	90000
less Drawings	200000				
less Drawings	9600	550,000	Cash		390000
Outstanding Salary		12000	Outstanding visit fees		24000
Outstanding Durge		6000	Outstanding Dispnsing		18000
Reserve for outstanding		42000	Stock of Durge		16000
		610,000			610,000

610000

~~568000~~

20/20

GoodLuck Page No.
Date

Student name - Swarupa popat Veli
Name of clg - Vivekanand college Kolhapur
Subject name - Accountancy 1 (financial-1)
Div - A [marathi] Std - B.com fy Date - 1-10-2024
Student singe -
Roll call -
Topic name - Account for professionals marks -

In the book of Dr. Shah

Dr. Receipt & expenditure A/c Cr.

expenditure		Amt	Receipt		Amt
To purchases of drugs	60,000		By visit fees	4,00,000	
less - stock of drugs	16,000		Add - outstanding	24,000	4,24,000
	44,000				
Add outstanding	6,000	50,000	By dispensing	2,40,000	
			Add - outstanding	18,000	2,58,000
To salary of assistant	48,000				
Add - outstanding	12,000	60,000	By Sundry Receipt		10,000
To Rent		36,000			
To Traveling expenses	24,000				
less - drawings [40%]	9600	14,400			
To Stationery		2,000			
To lighting		4,000			
To Journal		6,000			
To depreciation					
Furniture		8000			
Equipment		10000			
To Reserve for outstanding [24000 + 18,000]		42000			
To Surplus *		459600			
		692000			692000

Royal

Balancesheet as on 31st march 2022

Liabilities		Amt	Assets		Amt
Capital	3,00,000		Furniture	80,000	
Add - surplus	4,59,600		Less - depreciation [10%]	8,000	7200
	759600				
Less - drawings	2,00,000		Equipment	10,0000	
Less - 40% drawings	8,600	55,000	Less - depreciation [10%]	10,000	90
outstanding salary		12,000	Cash		3,90,0
outstanding drugs		6,000	outstanding visite fee's		24,00
Reserve for outstanding fees		42,000	outstanding dispensing		18,000
			Stock of drugs		16,000
		6,10,000			6,10,00