Advanced Accountancy Paper-III - B.Com-III - Sem-VI · G·A

Surprise Test

Date:- 29/01/2026

Sr. No.	Student Name		Sign	Marks
1)	snehal shreekant wale		Swale	06
2)	Pratiksha Uttam Parit		P.Parit.	10
3.	Nikam Rutuja Sandip		[illegible]	06
4)	sneha sharad Girigosavi		[illegible]	05
5)	Vaishnavi Sanjay koli		[illegible]	06
6)	Madhura Santosh Suryavanshi		[illegible]	07
7)	Arpita Nayaku chougule		[illegible]	05
8)	Akshata shantinath Ainapure		A.S.Ainapure	08
9)	soumya. S. Patankar.		Patankar	03
10)	Gauri Ravindra Kulkarni		gauri	04
11)	Madhura Ramesh Mahajan		Mahajan	06
12)	Pratiksha Shrirang Salunkhe		P.salunkhe	06
13)	kavita Gunda pandav		kavita	10
14)	Vaishnavi Rajendra Bhosale		V.R.Bhosale	06
15)	shweta Ramdev sutar		[illegible]	10
16)	Aditi Amar Taste		Aditi	10
17)	saniya sajid patvegar		Patvegar	08
18)	Madhura Sagar sawant		Msawant	10
20)	Dakshayani Prakash Rajmane		Rajmane	10
21)	Samruddhi Vijay Patil		Patil	08
22)	samruddhi sunil sankpal		samy	06
23)	Vaishnavi Vijay Tiware		V.V.Tiware	07
24)	Krutika Satish patil		Kpatil	10
25)	Aradhita Umesh Jadhav.		A.U.Jadhav.	10
26)	Laxmikant Sanjay Pandey		Laxmikant	06
27)	Pratiksha santosh Nagavkar		Pratiksha	08
28)	shravani Mahavir patil		[illegible]	07
29)	Padma Babulal Suthar		PS	00

Dabade

Dr. U. D. Dabade

Subject Teacher

STUDENT'S NAME		TOTAL MARKS OBTAINED
CLASS	SUBJECT	05/10
ROLL NO.	DATE	

surprise Test

Name- snehal shreekant waje
Class - B. com - III
Roll NO - 6788
Date - 29/01/2026
subject - Advance Accountancy

~~followin.~~

following are the income statement of PRN cotten mills for the year ended. 2021 - 2022

Particular	Rs 2021	Rs 2022	Particular	Rs 2021	Rs 2022
To opening stok	85,000	2,00,000	By sales	10,00,000	12,00,000
To Purchase	5,00,000	5,50,000	By closing stock	2,00,000	2,25,000
To wages	60,000	80,000	By Interest received		
To salary	42,000	64,000	from Investment	12,000	15,000
To Rent & Insurance	35,000	40,000	By Dividend Received	5000	7500
To Depreciation	40,000	60,000			
To selling expenses	12,000	12,000			
To Discount Allowed	5000	7000			
To loss on sale of Plant.	-	8000			
Interest Paid	12,000	14,000			
To Net Profit	4,26,000	4,12,500			
	12,17,000	14,47,500		12,17,000	14,47,500

Prepare comparative income statement.

Working Note -
calculation of cost of goods sold.
cost of goods sold = opening stock + Purchase + wages - closing stock

2021 = 85,000 + 5,00,000 + 60000 - 2,00,000 = 4,45,000

2022 = 2,00,000 + 5,50,000 + 80,000 - 2,25,000 = 6,05,000

STUDENT'S NAME	
CLASS	SUBJECT
ROLL NO.	DATE

Particular	2021 (Rs)	2022 (Rs)	Increase/ Decrease	
Sales	10,00,000	12,00,000	2,00,000	20
less - cost of goods sold	4,45,000	6,05,000	1,60,000	35.95
Gross Profit	14,45,000	18,05,000	3,60,000	24.91
less - operating Expenses				
salary	42,000	64,000	22,000	52.38
Depreciation	40,000	60,000	20,000	50
selling expenses	12,000	12,000	-	
Discount Allowed	5000	7000	2000	40
Rent & Insurance.	35,000	40,000	5000	14.28
	13,11,000	16,22,000	3,11,000	23.72
Add - operating income	-	-		
operating Profit	13,11,000	16,22,000		
less - Non operating exp.				
To loss on sale of Plant	-	8000	-	
Interest Paid	12,000	14,000	2000	16.66
	12,99,000	16,00,000		
Add - Non operating income				
interest received from investment	12,000	15,000	3000	25
Dividend Received.	5000	7500	2500	50
Profit before Tax	13,16,000	16,22,500	3,06,500	23.29
less - 50% Tax	6,58,000	8,11,250	1,53,250	23.29
Net Profit After Tax	6,58,000	8,11,250	1,53,250.	

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10/10

surprise test

Name - Pratiksha Uttam Parit
Roll No. - 6721
Class - B.Com T.Y.
Date - 29/02/2026

following are the income statement PRN cotten mill for the year ended 2021-2022.

Particulars	RS. 2021	RS. 2022	Particulars	RS. 2021	RS. 2022
To opening stock	85,000	2,00,000	By sales	10,00,000	12,00,000
To Purchases	5,00,000	5,50,000	By closing stock	2,00,000	2,25,000
To wages	60,000	80,000	By Interest received		
To salaries	42,000	64,000	from investment	12,000	15,000
To Rent & insurance	35,000	40,000	By dividend received	5,000	7,500
To Depreciation	40,000	60,000			
To selleing exp.	12,000	12,000			
To Discount Allowed	5,000	7,000			
To loss on sale of Plant	-	8,000			
Interest Paid	12,000	14,000			
To Net Profit	4,26,000	4,12,500			
	12,17,000	14,47,500		12,17,000 ~~14,47,500~~	14,47,500

perpare comparative income statement

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Date

Working Note.

Cost of good sold = opening stock + purchases + wages - closing stock.

2021 = 85,000 + 5,00,000 + 60,000 - 2,00,000 = 4,45,000

2022. = 2,00,000 + 5,50,000 + 80,000 - 2,25,000 = 6,05,000

Comparetive Income Statement

Particulars.	2021	2022	Increase/ decrease	%
Sales.	10,00,000	12,00,000	2,00,000	20
less Cost of good sold.	4,45,000	6,05,000	1,60,000	35.95
Gross Profit	5,55,000	5,95,000	40,000	7.20
less opreting expenses.				
Salaries	42,000	64,000	22,000	52.38
Rent & Insurance	35,000	40,000	5,000	14.28
Depreciation	40,000	60,000	20,000	50
Selling expenses	12,000	12,000	—	—
Discount Allowed.	5,000	7,000	2,000	40
	4,21,000	4,12,000	9,000	2.18.
Add opreting Income.	—	—		
opreting Profit.	4,21,000	4,12,000	9,000	2.18.
less- Non-opreting expenses.				
loss on sale of plant.	—	8,000	8,000	100
Interest paid.	12,000	14,000	2,000	16.66
	4,09,000	3,90,000	19,000	4.64.
Add Non opreting Income.				
Interest received from Investment	12,000	15,000	3,000	25
Dividend received.	5,000	7,500	2,500	50
Profit befor tax.	4,26,000	4,12,500	13,500	3.16
less Tax [50%)	2,13,000	2,06,250	6750	3.16
Profit After tax	2,13,000	2,06,250	6750	3.16.

Sandip Nikam.
6717

Surprise Test

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10 DATE 29/1/26

Advanced Accounting. Paper No. III

Following are the income statement of PRN quteen miles for year ended 2021 - 2022

Particulars	2021	2022	Particulars	2021	2022
To Opening stock	85,000	2,00,000	By Sales	10,00,000	12,00,000
To Purchases	5,00,000	5,50,000	By closing stock.	2,00,000	2,25,000
To wages	60,000	80,000	By Interest Received from Investment	12,000	15,000
To salaries	42,000	64,000	By Dividend Received	5000	7500
To Rent & Insurance	35,000	40,000			
To Depriciation	40,000	60,000			
To selling Exp.	12,000	12,000			
To Discount Allowed	5000	7000			
To loss on sale of plant	-	8000			
To Interest Paid	12,000	14,000			
To Net Profit	4,26,000	4,12,500			
	12,17,000	14,47,500		12,17,000	14,47,500

Prepare Comparative Income Statement.

Working Note =

Cost of goods sold.

2021 = opening stock + Purchases + wages - closing stock
= 85,000 + 5,00,000 + 60,000 - 2,00,000
= 4,45,000 — Cost of goods sold.

2022 = 2,00,000 + 5,50,000 + 80,000 - 2,25,000
= 6,05,000

Comparative Income statement.
For PRN Ltd.

	Particulars.	A 2021	B 2022	B-A = C ₹	
	Sales.	10,00,000	12,00,000	2,00,000	20.
less	Cost of Goods sold.	4,45,000	6,05,000	1,60,000	35.9
	Gross profit	5,55,000	5,95,000	40,000	7.20
less	Operating Expenses.				
	Salaries.	42,000	64,000	22,000	52.38
	Rent & Insurance	85,000	40,000	5,000	14.28
	Depreciation	40,000	60,000	20,000	50.00
	Selling Expenses	12,000	12,000	-	-
	Discount Allowed.	5000	7000	2,000	40.00
	Total	1,34,000	1,83,000	49,000	36.56
Add	Operating Income.	-	-	-	-
	~~loss on sale of~~ plant	-	~~8000~~	~~8,000~~	-
	~~Interest paid~~	~~12,000~~	~~14,000~~	~~2,000~~	~~16.66~~
	~~Total~~	~~1,46,000~~	~~2,05,000~~	~~59,000~~	~~40.41~~
less	Non-operating Expenses				
	loss on sale of plant	-	8,000	8000	-
	Interest paid	12,000	14,000	2000	16.66.
		1,22,000	1,65,000	39,000	31.96
Add	Non operating Income				
	Interest Received from Investment	12,000	15,000	3,000	25.00
	Dividend Received.	5000	7500	2500	50.00
		1,39,000	1,83,500	44,500	32.01
	Net profit After Tax. less 50%.	69,500	91,750	22,250	32.01
		69,500	91,750	22,250.	32.01

06

Surprise test

Name :- Madhura santosh suryavanshi
Roll No :- 6776
Subject :- Advance Accountancy. Paper :- 3
Group :- A
Div :- B
Std :- T.Y B.Com Sem VI.

07/10

following of ~~the~~ are the income statement of PRL Cotton mils for the year ended 2021-22.

Particulars	2021 ₹	2022 ₹	Particulars	2021 ₹	2022 ₹
To Opening stock	85000	200000	By Sales	1000000	1200000
To Purchase	500000	550000	By closing stock	200000	225000
To Wages	60000	80000	By interest recived form investmet	12000	15000
To salaries	42000	64000	By Divident received	5000	7500
To Rent and insurance	35000	40000			
To Depreciation	40000	60000			
To Selling expenses	12000	12000			
To Discount allowed	5000	7000			
To loss on sale of Plant	-	8000			
Interest Paid	12000	14000			
To Net Profit	426000	412500			
	1217000	1447500		1217000	1447500

Prepare Comparative income statement

Comparative Income statement.

Particular	2021 ₹	2022 ₹	Increase ₹	Decrease %
Sales.	1000000	1200000	200000	20 %
less: Cost of good sold.	445000	605000	160000	35.95%
Gross Profit	555000	595000	40000	7.20%
less: Operating Expenses.				
Salaries	42000	64000	22000	52.38%
Rent & Insurance	35000	40000	5000	14.28%
Depreciation	40000	60000	20000	50 %
Selling Expenses	12000	12000	0	0
Discount allowed.	5000	7000	2000	40%.
Operating Profit.	421000	412000	(9000)	(2.13)%
less: Non-Operating Expenses.				
loss on sale of Plant		8000	8000	100%
Interest Paid.	12000	14000	2000	16.66%
	409000	390000	(19000)	(-4.64)%
Add: Non-Operating Income.				
Interest received from Investment	12000	15000	3000	25%
Dividend Received	5000	7500	2500	50%
Net Profit Before tax.	426000	412000	(-14000)	(-3.28%)
less: tax (50% Net Profit Before tax)	213000	206000	(7000)	(-3.28%)
Income statement.	213000	206000	(7000)	(-3.28%)