



# UNIVERSITY OF THE PUNJAB

Associate Degree of Commerce (2 Years) : Second Semester-2021

Roll No. ....

Subject: Financial Accounting-II

Course Code: ADC-114

Part - II

Time: 2 Hrs. 45 Min. Marks: 50

## ATTEMPT THIS (SUBJECTIVE) ON THE SEPARATE ANSWER SHEET PROVIDED

**Q.2 Answer the following short questions.**

(10x2=20)

- Define cash and cash equivalents.
- Briefly explain contra asset account.
- What is just in time inventory?
- Enlist methods of depreciation.
- What is going concern concept in accounting?
- Describe and differentiate between periodic and perpetual inventory system.
- Define statement of financial position.
- What is "First in First Out" with reference to inventory valuation?
- Describe the aging analysis of account receivable.
- What is residual value of plant and equipment?

**Answer the following questions.**

(3x10=30)

**Q.3** Video Shop uses periodic inventory system. The inventory quantities, purchases and sales of an inventory unit for the most recent year are shown below.

	No. of Units	Cost Per Unit (\$)	Total Cost
Beginning Inventory	2,700	\$30.00	\$ 81,000
First purchase (May 12)	3,540	30.60	108,324
Second purchase (July 9)	2,400	31.05	74,520
Third purchase (Oct. 4)	1,860	32.10	59,706
Fourth purchase (Dec. 18)	3,000	32.55	97,650
	<u>13,500</u>		<u>\$ 421,200</u>
Units sold during the year	<u>9,600</u>		
Ending inventory	<u>3,900</u>		

**Required:**

Using periodic inventory system, compute the cost of the December 31 inventory and the cost of goods sold during the year under each of the following assumptions.

- First-in-First-Out
- Average-Cost

**Q.4** Mr. G and Mr. F both are partners of Chartered Accountants Firm. Mr. G investing \$100,000 and Mr. F \$80,000. They agreed to share profits as follows:

- Salary of \$80,000 to Mr. G and \$60,000 to Mr. F.
- Interest allowances at 15% of beginning capital account balances.
- Any partnership earnings in excess of the amount required to cover the interest and salary allowances to be divided 60% to Mr. G and 40% Mr. F.

**Required:** The partnership net profit for the first year of operations amounted to \$247,000. How the profit be distributed among partners?

**Q.5** A tractor which cost \$30,000 had an estimated useful life of 5 years and an estimated scrap value of \$10,000. Straight-line depreciation was used.

**Required:** Give the entry in general journal form required by each of the following alternative assumptions.

- The tractor was sold for cash of \$19,500 after 2 years' use.
- The tractor was traded in after 3 years on another tractor with a fair market value of \$37,000. Trade-in allowance was \$21,000.
- The tractor was scrapped after 7 years' use. Since scrap dealers were unwilling to pay anything for the tractor, it was given to a scrap dealer for his services in removing it.

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**Julia Schneider**



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## **Table of Contents Accounting Grade1mid Year Examination Questn Papers**

1. Understanding the eBook Accounting Grade1mid Year Examination Questn Papers
  - The Rise of Digital Reading Accounting Grade1mid Year Examination Questn Papers
  - Advantages of eBooks Over Traditional Books
2. Identifying Accounting Grade1mid Year Examination Questn Papers
  - Exploring Different Genres
  - Considering Fiction vs. Non-Fiction
  - Determining Your Reading Goals
3. Choosing the Right eBook Platform
  - Popular eBook Platforms
  - Features to Look for in an Accounting Grade1mid Year Examination Questn Papers
  - User-Friendly Interface
4. Exploring eBook Recommendations from Accounting Grade1mid Year Examination Questn Papers
  - Personalized Recommendations
  - Accounting Grade1mid Year Examination Questn Papers User Reviews and Ratings
  - Accounting Grade1mid Year Examination Questn Papers and Bestseller Lists
5. Accessing Accounting Grade1mid Year Examination Questn Papers Free and Paid eBooks
  - Accounting Grade1mid Year Examination Questn Papers Public Domain eBooks
  - Accounting Grade1mid Year Examination Questn Papers eBook Subscription Services
  - Accounting Grade1mid Year Examination Questn Papers Budget-Friendly Options
6. Navigating Accounting Grade1mid Year Examination Questn Papers eBook Formats

- ePub, PDF, MOBI, and More
  - Accounting Grade1mid Year Examination Questn Papers Compatibility with Devices
  - Accounting Grade1mid Year Examination Questn Papers Enhanced eBook Features
7. Enhancing Your Reading Experience
    - Adjustable Fonts and Text Sizes of Accounting Grade1mid Year Examination Questn Papers
    - Highlighting and Note-Taking Accounting Grade1mid Year Examination Questn Papers
    - Interactive Elements Accounting Grade1mid Year Examination Questn Papers
  8. Staying Engaged with Accounting Grade1mid Year Examination Questn Papers
    - Joining Online Reading Communities
    - Participating in Virtual Book Clubs
    - Following Authors and Publishers Accounting Grade1mid Year Examination Questn Papers
  9. Balancing eBooks and Physical Books Accounting Grade1mid Year Examination Questn Papers
    - Benefits of a Digital Library
    - Creating a Diverse Reading Collection Accounting Grade1mid Year Examination Questn Papers
  10. Overcoming Reading Challenges
    - Dealing with Digital Eye Strain
    - Minimizing Distractions
    - Managing Screen Time
  11. Cultivating a Reading Routine Accounting Grade1mid Year Examination Questn Papers
    - Setting Reading Goals Accounting Grade1mid Year Examination Questn Papers
    - Carving Out Dedicated Reading Time
  12. Sourcing Reliable Information of Accounting Grade1mid Year Examination Questn Papers
    - Fact-Checking eBook Content of Accounting Grade1mid Year Examination Questn Papers
    - Distinguishing Credible Sources
  13. Promoting Lifelong Learning
    - Utilizing eBooks for Skill Development
    - Exploring Educational eBooks
  14. Embracing eBook Trends
    - Integration of Multimedia Elements
    - Interactive and Gamified eBooks

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