

**GUJARAT TECHNOLOGICAL UNIVERSITY**  
**MBA Integrated/BBA-SEMESTER-I-EXAMINATION-SUMMER-2025**

**Subject Code: BB01001021**

**Date: 02-06-2025**

**Subject Name: Financial Accounting**

**Time: 02:30 PM TO 05:30 PM**

**Total Marks: 70**

**Instructions:**

1. Attempt all questions.
2. Make suitable assumptions wherever necessary.
3. Figures to the right indicate full marks.
4. Use of simple calculators and non-programmable scientific calculators are permitted.

- Q.1** (a) Golden Rules of Accounting **14**  
(b) GAAP  
(c) Going Concern Concept  
(d) Give the formula of following:  
i) Stock Turnover Ratio  
ii) Debtors Turnover Ratio  
iii) Liquid Ratio  
iv) Proprietary Ratio  
(e) Classify into Real, Nominal or Personal Account  
I) Rent Paid  
II) Bank of Baroda Account  
III) Drawings Account  
IV) Machinery Account  
V) Capital Account  
(f) Write down the Journal entries in the books of Asha  
1. Goods sold to Rohan of Rs. 50,000 @ 10% trade discount and 5% cash discount. Half of the amount received by cheque. **2.**  
Withdrawn cash from Bank for office use of Rs. 2500 and 1500 for personal use.  
(g) Horizontal Analysis
- Q.2** (a) What is Accounting? Explain Accounting Concepts in detail. **07**  
(b) Describe the Meaning of Valuation of shares and also Explain the Need for Valuation of shares **07**

**OR**

- (b) From the Receipt and Payment account given below, prepare the Income and Expenditure Account of Sargam club for the year ended on March 31,2024 07

**Receipt and Payment Account for the year ended on March 31,2024**

Receipts	Amount Rs.	Payments	Amount Rs.
Balance b/d	3,200	Salary	1,500
Subscriptions	22,500	Rent	800
Entrance Fees	1,250	Electricity	3,500
Donations	2,500	Taxes	1,700
Rent of hall	750	Printing and stationery	380
Sale of investments	3,000	Sundry expenses	920
		Books purchased	7,500
		Govt. bonds purchased	10,000
		Fixed deposit with bank (on 31/03/2024)	5000
		Balance c/d	
		Cash in hand	
		400	1,900
		Cash at Bank 1500	
<b>Total</b>	<b>33,200</b>	<b>Total</b>	<b>33,200</b>

- Q.3** From the following information of Jaya Ltd. On 31, <sup>st</sup> March 2024. You are required to prepare Profit and Loss statement and Balance-sheet as on 31<sup>st</sup> March,2024. 14

Particulars	Debit Rs.	Credit Rs.
Inventories	1,10,000	
Fixed Assets - Tangible	8,00,000	
5000 Equity Shares of Rs. 100 each		5,00,000
Sales		7,50,000
Other Incomes		20,000
Employee benefit expenses	1,30,000	
Long-term borrowings		3,50,000
Finance Cost	17,500	
Trade payables		1,00,000
Trade receivables	40,000	
Cash and Bank balance	60,000	
Depreciation	22,500	
Cost of Goods Sold	4,00,000	
Non-current investment	1,40,000	
Total	<b>17,20,000</b>	<b>17,20,000</b>

**OR**

- Q.3 (a)** What is Ratio Analysis? Explain its Pros & Cons. 07
- (b)** From the following transactions, Prepare Stock Register of S. Ltd.using WAC Method July, 2024 07

1	Opening Stock	500 units @ Rs. 20 each
4	Purchased	400 units @ Rs. 21 each
6	Issued	600 units
8	Purchased	800 units @ Rs. 24 each
9	Issued	500 units
13	Issued	300 units
24	Purchased	500 units @ Rs. 25 each
28	Issued	400 units

- Q.4 (a)** How would you differentiate Revenue Expenditure with Capital Expenditure? 07

- (b) From the following transactions, you are required to Prepare Triple Column Cash Book for the month of January,2024: **07**

Jan. 2024

1. Cash Balance Rs. 10,000
2. Bank Balance Rs. 5,000
3. Paid Office Rent by cheque Rs. 500
5. Paid Salaries Rs. 5,000
7. Goods sold for Cash Rs. 1,000
8. Goods purchased by cheque Rs. 7,000
11. Deposited into Bank Rs. 5,000
14. Goods purchased by cash Rs. 2,000
17. Withdrawn from Bank for office use Rs.500
18. Withdrawn from bank for personal use Rs. 400
20. Nancy settled her account for Rs. 4,000 by giving cheque of Rs. 3,850
23. Received from Sharma Rs. 4,900 in full settlement of Rs. 5,000
25. Paid into Bank Rs. 4,000
26. Goods purchased from Murugan for Rs. 1,500 by cheque.
30. Paid telephone charges Rs.500

**OR**

- Q.4 (a)** Describe the Meaning of Inventory Valuation And also Explain FIFO and LIFO Methods in detail. **07**

- (b) From the following information of Shree Nisha, Prepare Trial Balance-Sheet for the year ended on31st March,2024 **07**

Name of the Account	Amount Rs.	Name of the Account	Amount Rs.
Opening Stock	6000	Cash	7,900
Sales	86,000	Creditors	61,000
Sales return	4000	Discount Allowed	1,500
Wages- salary	31,000	Commission Received	1,700
Bills Receivable	8,000	Fixed Assets	61,000
Debtors	10,000	Purchase	46,000
Rent	4,000	Purchase Return	3,000
Carriage Inward	1,600	Carriage Outward	1,700
Bills Payable	13,000	Interest Paid	3,000
Interest Received	7,000		

- Q.5 (a)** Write down the Difference between Income & Expenditure Account and Receipt & Payment Accounts **07**

(b)

From the following details of Yana Ltd. , Prepare Cash Flow statement

07

Particulars	31-03-2017	31-03-216
<b>I Equity and Liabilities:</b>		
<b>(1) Shareholders' Funds</b>		
(a) Share capital	20,00,000	18,00,000
(b) Reserves and Surplus	7,50,000	5,00,000
<b>(2) Non-current Liabilities</b>		
10% Debentures	5,00,000	7,00,000
<b>(3) Current Liabilities</b>	4,00,000	3,00,000
<b>Total</b>	<b>36,50,000</b>	<b>36,50,000</b>
<b>II Assets:</b>		
<b>(1) Fixed Assets:</b>		
(i) Tangible Assets: Land & Building	22,00,000	20,00,000
(ii) Intangible Assets: Patent	6,00,000	6,00,000
<b>(2) Current Assets: (Excluding cash)</b>	7,00,000	6,00,000
Cash & cash equivalent	1,50,000	1,00,000
<b>Total</b>	<b>36,50,000</b>	<b>36,50,000</b>

Note: Debentures were redeemed in the beginning of the year.

OR

Q.5 (a) What do you mean by Cash Flow Statement? Explain its Characteristics and Classification

07

(b) The balance sheet of Krishna Ltd as on 31 March 2020 was as follows:

07

Liabilities	Amount Rs.	Assets	Amount Rs.
8,000 Equity shares of Rs. 100 each	8,00,000	Land & Buildings	5,00,000
General Reserve	2,00,000	Machinery	3,00,000
P & L A/c	1,00,000	Investment at Cost	1,80,000
Creditors	1,80,000	Debtors	2,00,000
Provision for Taxation	80,000	Stock	1,50,000
Provident Fund	70,000	Cash at Bank	1,00,000
<b>Total</b>	<b>14,30,000</b>	<b>Total</b>	<b>14,30,000</b>

Additional Informations:

1. Land & Buildings and Machinery are valued at Rs. 5,50,000 and 2,20,000 respectively.
2. Of the Debtors, Rs. 10,000 are bad.
3. Goodwill is to be taken at Rs. 1,00,000
4. The normal rate of dividend, declared by such type of companies, is 15 % on the paid up capital.
5. The average rate of dividend, declared and paid by this company, is 18% on its paid-up capital.

You are required to calculate the fair value of the Equity share.

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**GUJARAT TECHNOLOGICAL UNIVERSITY**  
**BBA/MBA INTEGRATED-SEMESTER-I-EXAMINATION-WINTER-2024**

**Subject Code: BB01001021**

**Date: 01/01/2025**

**Subject Name: Financial Accounting**

**Time: 10:30 AM TO 01:30 PM**

**Total Marks: 70**

**Instructions:**

1. Attempt all questions.
2. Make suitable assumptions wherever necessary.
3. Figures to the right indicate full marks.
4. Use of simple calculators and non-programmable scientific calculators are permitted.

**Q.1 Define the following: (14)**

- a. Intangible Assets
- b. Trial Balance
- c. Materiality
- d. Rules of Debit and Credit
- e. Net worth
- f. GAAP
- g. IFRS

**Q.2 (a) Define Accounting Principles and explain following concepts: (07)**

1. Separate Entity concept
2. Accrual concept
3. Going Concern Concept

**Q.2 (b) The following is the receipts and issues of a certain material in a trading concern for quarter ending on 31<sup>st</sup> March, 2023 (07)**

2023

Jan. 1: Opening Balance 200 kgs at Rs. 2.00 per kg.

Jan 4: Issued 100 kgs.

Feb 1: Purchased 300 kgs at Rs. 2.50 per kg.

Feb 6: Issued 200 kgs.

Feb 28: Issued 100 kgs.

March 4: Purchased 200 kgs at Rs. 3.00 per kg.

March 16: Issued 150 kgs.

From the above mentioned information, you are required to prepare Stock Register assuming that issues are priced on LIFO Method and state the value of stock on 31<sup>st</sup> March, 2023.

**OR**

**Q. 2 (b) Classify the accounts into Real, Personal, and Nominal (07)**

Prepaid Salaries	Drawings Account	Provision for Tax
Excise Duty	HDFC Bank account	
Capital Brought in	Outstanding salary account	

**Q. 3 (a) Financial Accounting, Management Accounting and Cost Accounting: These areas are dependent on one another. Is it right? Why? (07)**

- Q. 3 (b)** Rutvik & Kushik enters into 50-50 partnership on 1st April 2022. They form a firm R.K. Designer Furniture Centre primarily engages in the business of trading readymade chairs. From the following details of transactions, pass the journal entries in the books of R.K. Designer Furniture Centre. 07 April, 2022
1. Received Rs. 8, 00,000 in cash from Rutvik& Kushik towards their capital.
  2. Opened current account in Yes Bank with Rs. 7, 50,000 cash.
  3. Purchased furniture worth Rs. 45,000 for the use of the firm and paid in cheque.
  4. Purchased chairs worth Rs. 7,25,000 from United Furniture Industries Ltd. on credit of 30 days. Received 3% trade discount.
  5. Sold chairs worth Rs. 9, 00,000 to Arpita Public school on credit of 21 days. Allowed 2% trade discount to customers.
  6. Chairs returned by Arpita Public school as being defective of Rs. 50,000. (Amount shown is net of trade discount)
  7. Chairs returned by Arpita Public School are returned back to United Furniture Industries Ltd for Rs. 40,000. (Purchase price of these chairs shown is net of trade discount). **(07)**

**OR**

- Q. 3 (a)** “Financial information is useful to many users”. Explain this statement. **(07)**

- Q. 3 (b)** Enter the following transactions of M/s Ketan in Purchase Book, Sales Book, Purchase Returns Book and Sales Return Book. **(07)**

2011

March

- |    |   |
|----|---|
| 1  | Sold goods to Sudha Stores Rs 29,000 at 10% trade discount.                                       |
| 3  | Purchased goods from Meghdoot Traders Rs 37,350 and paid carriage Rs 150.                         |
| 6  | Sudha Stores returned goods of Rs 3,220 (Net).  |
| 10 | Cash purchases Rs 18,600 and Cash Sales Rs 61,000.  |
| 13 | Jayesh invoiced goods to us as per our order placed on 28th Feb. 2011 Rs 27,000.                  |
| 17 | Sold goods worth Rs 33,400 to Nandini at 10% trade discount.                                      |
| 20 | Returned goods to Jayesh Rs 2,850 as they were defective.   |
| 22 | Credit purchases from Micky Traders Rs 19,450 and they allowed a trade discount of Rs 150.        |
| 23 | Nandini returned goods of Rs 1,900 (Gross) as they were damaged.                                  |
| 26 | Purchased office furniture on credit from Suhani Furniture Mart Rs 55,000.                        |
| 29 | Purchased goods from Garima Stores for Rs 8,000 and sold the same to Anita at 25% profit on cost. |
| 31 | Sent a debit note to Micky Traders for Rs 3,200   |

- Q. 4 (a)** Explain Ratio analysis. What are the advantages and disadvantages of ratio analysis? **(07)**

- Q. 4 (b)** The Share capital of the Vimal Paper Mills Ltd. Comprises: **(07)**  
 1000 6% Participating Preference Shares of Rs. 100 each.  
 2000 Equity Shares of Rs. 100 each.  
 The Preference shares are entitled to participate in the profits to the extent of a further 6% after payment of a dividend of 12% to the equity shareholders. Any further excess is available for Equity shareholders.

The normal average profit (less tax) of the company is Rs. 52000. The normal return applicable to the particular type of company is 10% on the nominal value of the Equity shares and 8% on Preference shares which are participating.

Calculate the value of both types of shares.

**OR**

**Q. 4 (a)** Discuss in detail Accounting Conventions. **(07)**

**Q. 4 (b)** Enter the following transactions in the Cash Book with Cash and Bank Columns :- **(07)**

2017	
April 1	Balance of Cash in hand ₹400, overdraft at Bank ₹5,000.
4	Invested further capital ₹10,000 out of which ₹6,000 deposited into the bank.
5	Sold goods for cash ₹3,000.
6	Received from Ghanshyam ₹8,000; discount allowed to him ₹200.
10	Purchased goods for Cash ₹5,500.
11	Paid to Ram Vilas, our creditor ₹2,500; discount allowed by him ₹65.
13	Commission paid to our agent ₹530.
14	Office furniture purchased from Keshav in cash ₹200.
14	Rent paid ₹50.
14	Electricity charges paid ₹10.
16	Drew cheque for personal use ₹850.
17	Cash sales ₹2,500.
18	Collection from Atul ₹4,000, deposited in the bank on 19th April.
19	Drew from the bank for office use ₹500.
24	Dividend received by cheque ₹50, deposited in the bank on the same day.
25	Commission received by cheque ₹230, deposited in the bank on 28th April.
29	Drew from the bank for salary of the office staff ₹1,500.
29	Paid salary of the manager by cheque ₹500.
30	Deposited cash in the bank ₹1,000

**Q. 5 (a)** Explain Process of accounting in detail. **(07)**

**Q. 5 (b)** The summarized balance sheet of Bhadresh Ltd. as on 31.12.05 and 31.12.2006 are as follows: **(07)**

Liabilities	2005	2006	Assets	2005	2006
Share capital	4,50,000	4,50,000	Fixed asset	4,00,000	3,20,000
General Reserve	3,00,000	3,10,000	Investment	50,000	60,000
P&L a/c	56,000	68,000	Stock	2,40,000	2,10,000
Creditors	1,68,000	1,34,000	Debtor	2,10,000	4,55,000
Tax provision	75,000	10,000	Bank	1,49,000	1,97,000
Mortgage loan	-	2,70,000			
	10,49,000	12,42,000		10,49,000	12,42,000

**Additional Details:**

1. Investment costing Rs. 8,000 were sold for Rs. 8,500
  2. Tax provision made during the year was Rs. 9,000
  3. During the year part of fixed assets costing Rs 10,000 was sold for Rs 12,000 and the profit was included in P & L A/c.
- You are required to prepare cash flow statement for 2006.

**OR**

**Q. 5 (a)** What is meant by Generally Accepted Accounting Principles (GAAP)? Differentiate (07) between Indian GAAP and IFRS.

**Q. 5 (b)** Following is the Trial Balance of the Tulsian Public School on 31<sup>st</sup> March 2022: (07)

Liabilities	2006	Assets	2006
Land	50,000	Capital fund	15,60,000
School Building	15,00,000	Tuition fees received	25,10,000
Furniture	3,00,000	Salaries Payable	1,75,000
Salaries:		Prize fund	2,00,000
Teaching Staff	12,00,000	General reserve fund	2,00,000
Adm. Staff	2,60,000	Interest received on	77,000
Investments	7,00,000	fund investments	
Stationary, Postage	1,73,000	Tournament fund	3,00,000
Lighting	36,000	Donation for School	1,50,000
General Expenses	65,000	Hall	
Prizes awarded	20,000		
Tournament Expenses	30,000		
Library books	3,75,000		
Bank balance	4,63,000		
	51,72,000		51,72,000

Depreciation is to be provided as follows: building 2%, Furniture 10% and Library books 20%. The investments were made against the various funds commonly. Prepare the Income and Expenditure Account for 2021- 2022 and the Balance sheet as at 31<sup>st</sup> March 2022.

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Enrollment No./Seat No.:

**GUJARAT TECHNOLOGICAL UNIVERSITY**  
**BBA/MBA INTEGRATED - SEMESTER - I EXAMINATION - WINTER**  
**2025**

**Subject Code: BB01001021**

**Date: 11-12-2025**

**Subject Name: Financial Accounting**

**Time: 10:30 AM to 01:30 PM**

**Total Marks: 70**

**Instructions**

- 1. Attempt all questions.**
- 2. Make suitable assumptions wherever necessary.**
- 3. Figures to the right indicate full marks.**
- 4. USE of SIMPLE calculators AND non-programmable scientific calculators are permitted.**

	<b>Marks</b>
<b>Q.1</b> ALL 7 Questions must be Compulsory.	<b>14</b>
(a) What is Cash Flow Statement?	
(b) What is Accounting? Explain its Process.	
(c) What is Inventory? What are the methods of Inventory valuation?	
(d) From the following information of Fairy Ltd. Find out Stock Turnover Ratio.	
Opening Stock	2,00,000
Closing Stock	1,50,000
Purchase	22,00,000
Sales	40,00,000
Purchase Expenses	1,00,000
Wages	2,50,000
(e) Give the formula of Rate of Dividend and value of Shares on the Basis of Dividend Rate Method.	
(f) Write down the Journal Entries form the following information of Janki.	

January, 2025

1. Started business with Furniture of Rs. 5,00,000, Cash Rs. 15,00,000 and Stock Rs. 2,00,000.
2. Purchased goods of Rs. 5,00,000 from Ram @10% trade discount and 5 % cash discount. Half of the amount paid to Ram.
- (g) Explain Sales Return book and Purchase Return book with Format.
- Q.2 (a)** Explain the meaning and difference between GAAP and IFRS. **07**
- (b)** From the following information, calculate Cash Flow from Operating Activities: **07**

Particulars	31-03-2025 (₹)	31-03-2024 (₹)
Profit and Loss a/c	45,000	30,000
Depreciation Reserve a/c	90,000	70,000
Goodwill	40,000	55,000
Stock	60,000	45,000
Debtors	50,000	90,000
Creditors	40,000	60,000
Bills Payable	70,000	20,000
Prepaid Expenses	10,000	15,000

Additional Information:

- i) Dividend received ₹ 2,000
- ii) Interest Paid ₹ 3,000
- iii) Rent received ₹ 10,000

**OR**

- (b)** Prepare Receipt and Payment Account from the following information of Sargam Club. **07**

Particulars	Amount Rs.	Particulars	Amount Rs.
Opening Cash balance	1,000	Sale of sports materials	1,200
Opening Bank balance	7,200	Donation received for pavilion	4,600
Subscription collected for:		Rent paid	3,000
2023-24 Rs. 500		Sports material	4,800
2024-25 Rs. 7,600		Purchase of refreshment	600
2025-26 Rs. 900	9,000	Expenses for maintenance of tennis court	2,000
Sale of refreshment	1,000	Salary paid	2,500
Entrance fees received	1,000	Tournament expenses	2,400
		Furniture purchased	1,500
		Office expenses	1,200
		Closing cash in hand	400

**Q.3 (a)**

**07**

Liabilities	Rs.	Assets	Rs.
Issued Capital in Rs. 10 each	20,00,000	Fixed Assets	25,00,000
Reserves	4,50,000	Current Assets	10,00,000
P & L A/c	1,00,000	Goodwill	2,00,000
5% Debentures	5,00,000		
Current Liabilities	6,50,000		
	37,00,000		37,00,000

On 31st March 2025, the fixed assets were independently valued at Rs. 17,50,000 and the Goodwill at Rs. 2,50,000.

The net profits for the three years were Rs. 2,58,000; Rs. 2,60,000 and Rs. 2,58,250, of which 20% was placed to reserve, the proportion being considered reasonable in the industry in which the company is engaged and where a fair investment return may be taken at 10%.

Compute the Fair Value of each share.

- (b) What do you mean by Valuation of Shares? Explain its need. 07

**OR**

- (a) Following are the balances of Vijay Ltd as on 31st march, 2016. Prepare statement of Profit and loss statement as per Companies Act,2013 with notes, for the year ended 31st March,2016. 07

Particulars	Rs.
Stock 1/4/2015	3,00,000
Fixtures	28,800
Sundry Debtors	3,48,000
Goodwill	1,00,000
Debenture Interest	36,000
Bills payable	1,52,000
Sales	16,60,000
Provision for Bad-debts	14,000
Premises	12,00,000
Interim dividend paid	30,000
Purchases	7,40,000

Bad debts	8440
6% Debentures	12,00,000
Sundry Creditors	2,00,000
8% Govt. Securities (Taken on 31/3/2016)	2,40,000
Cash in hand	3,000
Cash at Bank	1,59,600
wages	3,39,200
General Expenses	67,600
Salaries	58,000
Share Capital (18400 shares of Rs.10 each)	18,40,000
Calls in arrears	30,000
Plant and machinery	14,40,000
Preliminary expenses	20,000

Freight	52,400
Directors fees	22,960
Profit & Loss a/c (credit)	58,000
General Reserve	1,00,000

#### Adjustment

1. Authorised capital of the company is 25,000 equity shares of rs. 100 each.
2. Depreciate plant and machinery by 10% and Fixtures by 5%.
3. Write off 1/5 of preliminary expenses.
4. Provide final dividend at 5%.
5. Transfer Rs.40, 000 to general reserve.
6. The stock on 31st march, 2016 was Rs. 4, 04, 000.
7. Make provision for income tax to the extent of Rs. 1,00,000.
8. Bad debts provision is made at 5% on sundry debtors.

- (b) Prepare Balance sheet from above information, as per Companies Act,2013 with notes. **07**

**Q.4 (a)** What is Ratio Analysis? Explain its objectives and limitation. **07**

- (b) From the following information find out Current and liquid ratio: **07**

Particulars	Rs.	Particulars	Rs.
Stock	3,00,000	Bills Receivable	75,000
Debtors	2,50,000	Bad debts reserve	20,000
Cash and cash equivalent	1,20,000	Expenses paid in advance	60,000
Furniture	1,60,000	Creditors	2,00,000
Bills Payable	60,000	Outstanding expenses	50,000
Short-term loan	40,000		

#### OR

- (a) What do You mean by Inventory Valuation? Give the difference between Periodic and Perpetual Inventory System. **07**
- (b) Prepare Stock Register as per FIFO method from the following information: **07**

January 1st, 2025 Balance of 500 kg of wheat @ Rs. 42

January 3rd, 2025 Purchased 300 kg of wheat @ Rs. 43

January 5th, 2025 Purchased 500 kg of wheat @ Rs. 45

January 13th, 2025 Issued 900 kg of wheat

January 23rd, 2025 Purchased 450 kg of wheat @ Rs. 41

January 25th, 2025 Issued 750 kg of wheat

Note: There is a shortage of 15 kg on 21st January,2025.

**Q.5 (a)** "Receipt & Payment Account is different than Income & Expenditure Account." Are agree with this statement? Explain by giving difference between this two. **07**

**(b)** From the Receipt and Payment Account of N.D. Club, prepare Income and Expenditure Account for the year ended on March 31st, 2024. **07**

#### Receipt and Payment Account

Receipts	Amt. Rs.	Payments	Amt. Rs.
Balance b/d (cash on hand)	3,200	Salary	1,500
Subscriptions	22,500	Rent	800
Entrance Fees	1,250	Electricity	3,500
Donations	2,500	Taxes	1,700
Rent of Hall	750	Printing and Stationery	380
Sale of Investment	3,000	Sundry expenses	920
		Book purchased	7,500
		Govt, bond Purchased	10,000
		Fixed Deposit with Bank (on 31st March,2024)	5,000
		Balance c/d	
		Cash in hand   400	
		Bank balance       1,500	1,900

**OR**

**(a)** Explain in detail any 7 Accounting Concepts.

**07**

(b) Prepare Stock Register as per WAC method from the following information:

07

January 1st, 2025 Balance of 500 kg of wheat @ Rs. 42

January 3rd, 2025 Purchased 300 kg of wheat @ Rs. 43

January 5th, 2025 Purchased 500 kg of wheat @ Rs. 45

January 13th, 2025 Issued 900 kg of wheat

January 23rd, 2025 Purchased 450 kg of wheat @ Rs. 41

January 25th, 2025 Issued 750 kg of wheat

Note: There is a shortage of 15 kg on 21st January, 2025.

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