



J.K. SHAH[®]
TEST SERIES

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SUGGESTED ANSWERS

CA FOUNDATION

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Answers

Q.1

(a)

- (1) **False:** If the effect of errors committed cancel out, the errors will be called compensating errors and the trial balance will agree.
- (2) **True:** In case the due date of a bill falls after the date of closing the account, then no interest is allowed for that. However, interest from the date of closing to such due date is written in "Red-Ink" in the appropriate side of the 'Account current'. This interest is called Red-Ink interest.
- (3) **True:** Since the temporary huts were necessary for the construction, their cost should be added to the cost of the cinema hall and thus capitalised.
- (4) **False:** To increase the sale and to encourage the consignee to make credit sales, the consignor provides an additional commission generally known as del-credere commission. In case del-credere commission is provided to consignee, bad debts is no more the loss of the consignor and it is borne by the consignee.
- (5) **True:** A partnership firm is not a distinct legal entity and therefore can't own any assets. The partners own the assets of the firm.
- (6) **False:** Trade Discount is a reduction granted by a supplier from the list price of goods or services on business considerations other than for prompt payment.

Instruction for Marking:

- If the right answer is given in one word is given like "True or False" without mentioning the proper and valid reason, only 1 mark is to be awarded.
- If the reason is right but the answer given is wrong then 0 marks should be awarded.

(b)

Conservatism:

- This concept states that when alternative valuations are possible, one should select the alternative which fairly represents economic substance of transactions but when such choice is not clear select the alternative that is least likely to overstate net assets and net income.

- It provides for all known expenses and losses by best estimates if amount is not known with certainty, but does not recognise revenues and gains on the basis of anticipation.
- **Examples**
 - Provision for bad and doubtful debts is matched.
 - Provision for warranty is made. current assets is valued as cost net realisable value is lower.
 - Reporting joint life policy at surrender value.
- Three qualitative characteristics i.e., **prudence. neutrality and faithful representations** must be observed before applying conservatism concept.
- For this concept there should be at least three qualitative characteristics of financial statements, namely,
 - (i) **Prudence**, i.e., judgement about the possible future losses which are to be guarded, as well as gains which are uncertain.
 - (ii) **Neutrality**, i.e., unbiased outlook is required to identify and record such possible losses, as well as to exclude uncertain gains,
 - (iii) **Faithful representation of alternative values**. Many accounting authors, however, are of the view that conservatism essentially leads to understatement of income and wealth and it should not be the basis for the preparation of financial statements.

Instruction for Marking:

- If the right meaning of conservatism is explained in the lucid and understandable language then 1 mark should be given for that.
- If any example is given regarding the concept of conservatism then 1 mark should be given for that.
- And, if all qualitative characteristics are also explained or even atleast mentioned, 1 more marks shall be given.

Q.2

(a)

Bank Reconciliation Statement of Kailash as on 31-3-2015			
Sr. No.	Particulars	Amount	Amount
	Bank balance as per passbook		(+) 30,000
	Add: (+)		
2	Cheque deposited but not credited by bank	30,000	
3	Insurance premium paid by the bank	20,000	
6	Cheque dishonoured but unrecorded in cashbook	60,000	
8	Cheque deposited but not credited by bank	20,000	
10	Bank charges and commission	2000	(+)
			1,32,000
			(+)
			1,62,000
	Less : (-)		
1	Cheque drawn and recorded in cashbook but not handed over to a creditor	10,000	
4	Amount directly deposited by a customer in the bank account	30,000	
5	Bank interest, not recorded in the cashbook	1000	
7	Cheque issued but not presented for payment	2000	
9	Cheques deposited but not recorded in cashbook	8000	(-) 51,000
	Bank balance as per cashbook		1,11,000

Instruction for Marking:

- There are 10 transactions in the question and each transaction carries 1 mark.
- So if the effect of transaction is given accordance with the above solution, 1 marks is be awarded else 0 mark shall be given.

(b)

Calculation of Average Due Date
(Taking 4th May, 2019 as the base date)

Date of bill	Term	Due Date	No of days from base date	Amount	Product
01-03-19	2 months	04-05-19	0	4,000	0
10-03-19	3 months	13-06-19	40	3,000	1,20,000
05-04-19	2 months	08-06-19	35	2,000	70,000
20-04-19	1 months	23-05-19	19	3,750	71,250
10-05-19	2 months	13-07-19	70	5,000	3,50,000
				17,750	6,11,250

$$ADD = \text{Base Date} + \frac{\text{Total of the product}}{\text{Total Amount}}$$

$$ADD = 4th \text{ May} + \frac{6,11,250}{17,750}$$

$$ADD = 4th \text{ May} + 34 \text{ days}$$

$$ADD = 7th \text{ June}$$

Instruction for Marking:

- If the date differs by 1 day forward or back ward, but all other columns are steps as well as proper formula is written then 3 marks should be awarded.
- If entire answer is correct and matches with solution then full marks shall be given.

(c)

**In the books Mr. Ganesh
Journal Entries**

Date	Particulars	L. F.	Debit	Credit
Mar 31	Sales To Trade Receivable (Being the cancellation of original entry for sale in respect of goods lying with customers awaiting approval)	Dr.	6500	6500
Mar 31	Inventories with customer on sales or return basis To Trading A/c (Being the adjustment for cost of goods lying with customers awaiting approval)	Dr.	5000	5000
Apr 25	Trade Receivable A/c To Sales (Being goods costing worth 3900 sent Mr. Aditya on sale or return basis has been accepted by him)	Dr.	3900	3900

Balance Sheet of Mr. Ganesh as on 31st March, 2018 (Extracts)

Liabilities	Amount	Assets	Amount	Amount
		Trade receivable (75,000 - 6,500)		68,500
		Inventories – in – trade	50,000	
		Add: Inventories with customers on sale or return	5,000	55,000
				1,23,500

Instruction for Marking:

- 1 marks for first journal entry as per solution
- 1 marks for second journal entry as per solution
- 1 marks for third journal entry as per solution
- 2 marks for making balance sheet as per solution

Q.3

(a)

Revaluation Account

Particulars	Amt.	Particulars	Amt.
To Investments Ale	10,000	By Machinery Ale	6,000
To Trademark	10,800	By Bad debt reserve Ale	
To Bank A/c.	1,300	(8,000 - 3,900)	4,100
(Dishonoured bills receivable)		By Partners' current Ale (Loss)	
		Gopi	6,000
		Krishn	4,000
		Ram	2,000
	22,100		12,000
			22,100

Partners' Current Account

Particulars	Gopi	Krishna	Ram	Particulars	Gopi	Krishna	Ram
To Balance b/d	-	4500		By Balance b/d	8000	-	10,000
To Goodwill	750	500	250	By Contingency reserve A/c.	6000	4000	2000
To Ram's A/c. (goodwill)	10,000	-		By Workmen compensation fund	4500	3000	1500
To Revaluation A/c.	6000	4000	2000	By Gopi's A/c. (goodwill)	-	-	10,000
To Ram's capital A/c.	-	-	21,250	By Balance c/f	-	2000	-
To Balance c/f	1750						
	18,500	9000	23,500		18,500	9000	23,500

Partners' Capital Account

Particulars	Gopi	Krishna	Ram	Particulars	Gopi	Krishna	Ram
To Ram's loan A/c.	-	-	51,250	By Balance b/d	30,000	20,000	30,000
To Balance c/f	30,000	20,000	-	By Ram's current A/c.	-	-	21,250
	30,000	20,000	51,250		30,000	20,000	51,250

Balance Sheet

Liabilities		Amount (₹)	Assets		Amount (₹)
Capital Accounts :			Trademark (18,000 - 10,800)		7200
Gopi	30,000		Machinery		66,000
Krishna	20,000	50,000	Debtors	26,000	
Current account of Gopi		1750	- Bad debt reserve	3,900	22,100
Ram's loan A/c.		51,250	Investments		15,000
Creditors		23,000	(40,000 - (15,000 + 10,000))		
			Stock		12,000
			Cash in bank (3000 - 1300)		1700
			Current account of Krishna		2000
		1,26,000			1,26,000

Instruction for Marking:

- If the double effect for an adjustment is given correctly as per the solution, 1 mark for each adjustment shall be awarded.
- If the balance of revaluation loss is correctly computed as per the solution, 2 more marks shall be awarded.
- If the closing balances of partners' current accounts and capital account match with the solution, 3 more marks shall be awarded.
- If the balance sheet tallies, then 4 more marks shall be awarded.

(b)

**In the books Krishita
Journal Entries**

Date	Particulars	L. F.	Debit	Credit
1-7-2016	Bills receivable A/c. Dr. To Saleem A/c. (Being Saleem accepted and returned a bill of ₹75,000.)		75,000	75,000
20-9-2016	Saleem A/c. Dr. To bills receivable A/c. (Being old bill of ₹75,000 cancelled)		75,000	75,000
25-9-2016	Cash A/c. Dr. To Saleem A/c. To interest A/c. (Being cash received ₹15,000 towards the old bill and ₹1800 for interest.)		16,800	15,000 1,800
25-9-2016	Bills receivable (new) A/c Dr. To Saleem A/c. (Being new bill of ₹60,000 accepted by Saleem.)		60,000	60,000
20-11-2016	Saleem A/c. Dr. To bills receivable (new) A/c (Being new bill of ₹60,000 cancelled due to insolvency of Saleem.)		60,000	60,000
06-12-2016	Bank A/c. Dr. Bad debts A/c. Dr. To Saleem A/c. (Being dividend received from the receiver of Saleem at 75 paise per rupee against due amount of ₹60,000.)		45,000 15,000	60,000

Instruction for Marking:

- 0.5 mark shall be given if first entry is correct.
- 0.5 mark shall be given if second entry is correct.
- 1 mark shall be given if third entry is correct.
- 1 mark shall be given if fourth entry is correct.
- 1 mark shall be given if fifth entry is correct.
- 1 mark shall be given if sixth entry is correct.

Q.4**(a)****Trading Account of Shri Rajesh for the year ending on 31-03-2015**

Particulars	Amount	Amount	Particulars	Amount	Amount
To Opening Stock		60000	By Sales	998000	
To Purchase	600000		+ Unrecorded sales	50000	
+ Unrecorded purchase	40000			1048000	
	640000		- sales return	40000	
Purchase return	20000		- Unrecorded sales return	15000	993000
+ Unrecorded purchase return	5000				
	615000		By Closing Stock		110000
- Goods given other than sales :					
Loss from fire	10000				
Goods drawn	5000	600000			
To Carriage Inward		10000			
To Wages	40000				
+ Outstanding	10000				
	50000				
- Labour for machinery installation	5000	45000			
To Gross Profit (Transferred to Profit and Loss A/c.)		388000			
		1103000			1103000

Profit & Loss Account of Shri Rajesh for the year ending on 31-03-2015

Particulars	Amount	Particulars	Amount
Administrative Expenses		By Gross Profit	388000
To Salaries	1,20,000	(Transferred from Trading A/c)	
To Office expenses	80,000	By Interest on debenture received	10000
To Stationery-printing	6000	By Discount received	4000
To Rent	12,000	By Commission received	2000
Sales-distribution Expenses			
To Advertisement expense	50,000		
Financial Expenses :			
To Interest on Bank loan	20,000		
To Net Profit (Transfer to Capital A/c)	1,16,000		
	404000		404000

Balance Sheet of Shri Rajesh as on 31-03-2015

Liabilities	Amount	Amount	Asset	Amount	Amount
Capital :			Non Current Assets		
Capital	400000		Fixed Assets :		
+ Net Profit (From P&L Ale)	116000		Building		300000
- Drawings	12000		Furniture		60000
+Goods withdrawn for personal use	5000	499000	Machinery	90000	
Non-Current Liabilities			+ Labour for installation of machinery	5000	95000
10 % Bank Loan		200000	Investment :		
Current Liabilities			Investment in 10 %		100000
Bills payables		15000	Current Assets :		
Creditors	70000		Debtors	90000	
+ Unrecorded credit purchase	40000		+ Unrecorded creditL	50000	
- Unrecorded purchase return	110000	105000	Sale	140000	
Outstanding rent	5000		- Unrecorded sales return	15000	125000
Outstanding wages		10000	Bills receivables		30000
			Closing stock		110000
			Insurance Company		10000
		830000			830000

Instruction for Marking:

- If double entry of adjustment is shown properly in the solution, 0.5 mark for each right adjustment shall be awarded.
- If the figure of gross profit matches with the solution given then 2.5 more marks shall be awarded.
- If the figure of net profit matches with the solution then 1 more mark shall be given.
- If the balance sheet tallies then 2 more marks shall be given.

(b)

Books of Chiman (Consignor)
Journal

Date	Particulars	Debit	Credit
	Consignment to Malad A/c To Goods sent on consignment A/c (500, articles consigned at an invoice price of ₹20 each (cost ₹15))	10,000	10,000
	Consignment to Malad A/c To Bank A/c (Expenses incurred on the Consignment) Freight & Carriage ₹ 450 Miscellaneous Exp. ₹ 50	500	500
	Bank A/c To Magan A/c (Advance received from the Agent in the form of Bank Draft.)	3,000	3,000
	Magan A/c To Consignment to Malad A/c (Sales affected by Magan as per Account Sales.)	8,400	8,400
	Consignment to Malad A/c To Magan A/c (Expenses incurred by Magan ₹150 and Commission due to him, ₹420 (5% of ₹8,400).)	570	570
	Bank A/c To Magan A/c (Amount due from the consignee received.)	4,830	4,830

P & Loss A/c To Consignment to Malad A/c (Abnormal Loss on 50 damaged Articles)	250	250
Consignment Stock A/c To Consignment to Malad A/c (Value of stock unsold at Malad)	3,700	3,700
Goods sent on Consignment A/c To Consignment to Malad A/c (Excess amount included in invoice price of articles sent to Malad (₹5 each) credited on consignment A/c)	2,500	2,500
Consignment to Malad A/c To Stock Reserve A/c (Reserve credited equal to excess amount above cost (₹5 per articles X (200-50))	750	750
Consignment to Malad A/c To Profit and Loss A/c (Transfer of Profit on Consignment)	3,030	3,030
Goods sent on Consignment A/c To Trading A/c (Goods sent on Consignment A/c closed by transfer to Trading A/c)	7,500	7,500

Valuation of Stock

Particulars		Amount
150, goods articles, @ ₹20		3,000
Add: Freight and carriage	(450/500 X 150)	135
Miscellaneous expenditure	(50/500 X 150)	15
50 damaged articles		550
Value of stock		3700

Ledgers
Consignment to Malad A/c

Particulars	Debit	Particulars	Credit
Goods sent on Consignment A/c	10,000	Magan A/c	8,400
Bank A/c (expenses)	500	(Sale proceeds)	
Magan A/c		Profit & Loss A/c	250
Expenses	150	(Abnormal Loss)	
Commission	420	Consignment Stock A/c	3,700
Stock Reserve A/c	750	Goods sent on Consignment A/c	2,500
P & L A/c (Transfer)	3,030		
	14,850		14,850

Goods sent on Consignment Account

Particulars	Debit	Particulars	Credit
Consignment to Malad A/c	2,500	Consignment to Malad A/c	10,000
Trading A/c	7,500		
	10,000		10,000

Stock on Consignment Account

Particulars	Debit	Particulars	Credit
To Consignment to Malad A/c	3,700	Consignment to Malad A/c	750
		Balance sheet (Transfer)*	2,950
	3,700		3,700

*In the Balance Sheet the stock on consignment will be shown at ₹2,950 [(₹3,700 – Reserve (₹750)]

Instruction for Marking:

- 0.5 mark shall be awarded for each correct journal entry.
- If consignment account tallies as per solution then 3 more marks shall be given. If the consignment account does not show right profit or loss but all entries are properly mentioned in the account then 2 marks can be given instead of 3 marks.
- If all working has been shown in a neat and clean manner then 1 more marks shall be awarded.

Q.5

(a)

Income and Expenditure Account as on 31-3-2020

Expenditure		Amount	Income		Amount
To salary	4000		By entrance fees (50 %)		500
Outstanding of current year (2019-20)	500		By subscription	12500	
	4500		+ Outstanding	3000	
- Paid for previous year during			+ Received in advance of current in previous year	500	
				16000	
current year (2018-19)	1000	3500	Less: received of previous year	1500	
To rent	2250		Less: Received in adv. For		
+ Paid in advance during previous year	250	2500	next year (2020-21)	1000	13500
To Subscription of periodicals		500	By investments interest	750	
To sundry expense		750	+ Outstanding		
To depreciation:			(@ 10,000 at 10 %)	250	1000
Furniture	250		By sale of old news papers		200
Sports equipments	3500	3750	By Sundry income		50
To Excess of income over expenditure		4250			
		15250			15250

Balance Sheet as on 31-3-2020

Liabilities		Amount	Assets		Amount
Capital Fund	25500		Furniture	2500	
+ Donation	1250		— Depreciation	250	2250
Entrance fees (50 %)	500	27250	Sports equipments	15000	
Excess of income over expenditure (1-4-2019)			+ Purchase (1-10-19)	5000	
+ Excess of income (2019-2020)	3000		— Dep. (3000 + 500)	3500	16500
Subscription received in advance	4250	7250	10 % investments		10000
			Int. outstanding		250
Salary outstanding		1000	Subscription outstanding		3000
		500	Cash balance		4000
		36000			36000

Note:

Excess of income over expenditure is not added to the capital fund; it is disclosed in the balance sheet separately by adding excess of income of current year to the balance of the previous year's excess of income over Expenditure.

Instruction for Marking:

- 1 mark for each adjustment shall be awarded if the correct treatment as per solution is shown.
- If income and expenditure accounts tallies and right amount of profit or loss has been mentioned then 2 more marks shall be awarded.
- If balance sheet also tallies, 3 more mark is to be awarded.
- If income and expenditure account and balance sheet does not tally but all entries have been properly entered, only 2 more marks shall be given.

(b)**(i)**

**In the books of Hanuman Limited
Journal**

Date	Particulars	Debit	Credit
2016 Apr. 1	Bank A/c To Debenture Application and Allotment A/c (Application money received on 2,000, 10% debentures)	1,80,000	1,80,000
Apr. 1	Debenture Application and Allotment A/c Loss on issue of Debenture A/c To 10% Debentures A/c To premium on redemption of debentures A/c	1,80,000 40,000	2,00,000 20,000
Sep. 30	Debenture Interest A/c To Debenture holders A/c To Income Tax Payable A/c (Interest due for 6 months and tax deducted at source)	10,000	9,000 1,000

	Income Tax payable A/c Bank A/c (Tax deducted at source paid to the government)	1,000	1,000
	Debenture holders A/c To Bank A/c (Payment of interest)	9,000	9,000
March 31	Debenture Interest A/c To Debenture holders A/c To Income Tax Payable A/c (Interest due for 6 months and tax deducted at source)	10,000	9,000 1,000
	Income Tax payable A/c Bank A/c (Tax deducted at source paid to the government)	1,000	1,000
	Debenture holders A/c To Bank A/c (Payment of interest)	9,000	9,000
March 31	Profit and Loss A/c To Debenture Interest (being debenture interest account is transferred to profit and loss account)	20,000	20,000

Instruction for Marking:

- 0.5 mark for each correct entry.
- Balance 0.5 mark if narrations are properly mentioned beneath each correct entry.

(ii)

In the books of Mr. Shahrukh
Manufacturing account as on 31-3-2019

Particulars	Units	Amount	Amount	Particulars	Units	Amount
To opening Worki in progress	9000		26000	To Closing Work in Progress	14000	48000
To Raw Material Consumed				By Tading A/c.	500000	1933600
Opening Inventory		260000		Cost of finished goods transferred		
+ Purchases		820000				
		1080000				
- closing stock		320000	760000			
To Direct Wages (WN1)			405600			
To Direct Expenses						
Hirec charges on machinery (WN 2)			350000			
To Indirect Expenses						
Hire charges of factory			260000			
Repairs and Maint.			180000			
			1981600			1981600

Working notes:

1. Direct wages = $500000 \times 0.80 = 400000$ plus $14000 \text{ units} \times 0.40 = 5600$, hence, Total 405600
2. Hire charges on machinery = $500000 \times 0.70 = 350000$

Instruction for Marking:

- 2 mark for correct counting of figure of raw material consumed.
- 1 mark each for computation of hire charges and direct wages.
- 1 mark for computing cost of goods transferred to trading account and tallying the account.

Q.6

(a)

In the books of CID Ltd

Journal

Date	Particulars	Debit	Credit
	Bank A/c To Equity Share Application A/c (Money received on applications for 60,000 shares @ ₹ 4 per share)	2,40,000	2,40,000
	Equity Share Application A/c To Equity Share Capital A/c To Equity Share Allotment A/c To Bank a/c (Application amount transferred to share capital, excess application money under pro-rata distribution credited to share allotment and money refunded on rejected application)	2,40,000	1,60,000 32,000 48,000
	Equity Share Allotment A/c To Equity Share Capital A/c To Securities Premium Reserve A/c (Amount due on allotment of 40,000 shares @ ₹ 5 per share including premium)	2,00,000	1,20,000 80,000
	Bank A/c Calls-in-Arrears A/c To Equity Share Allotment A/c (Money received consequent upon allotment)	1,61,280 6,720	1,68,000
	Equity Share Call A/c To Equity Share Capital A/c (First call money due on 40,000 shares @ ₹ 3 per share)	1,20,000	1,20,000
	Bank A/c Calls-in-Arrears A/c To Equity Share Call A/c (Money received on first call)	1,09,200 10,800	1,20,000
	Equity Share Capital A/c Securities Premium Reserve A/c	36,000 3,200	

	To Share Forfeiture A/c		21,680
	To Call-in-Arrears A/c		17,520
	(Entry for forfeiture of 3,600 shares)		

Working:

I. Amount received on allotment		
(a) Amount due on allotment 40,000 shares × ₹ 5 per share		2,00,000
(b) Amount actually due on allotment Amount due on allotment Less Excess Application amount applied for allotment		2,00,000 32,000
Amount actually due		1,68,000
(c) Allotment amount due from Daya Allotment money due on Daya's share 1,600 shares × ₹ 5 per share Less: excess application money paid Due to pro-rata distribution – (1,920 shares – 1,600 shares) 320 × 4		8,000 1,280
Allotment amount due from Daya		6,720
According to the ratio of pro-rata distribution (40,000 shares : 48,000 shares), for 1,600 shares to be allotted, Daya must have applied for 1,920 shares (1,600 shares × 6/5).		
(d) Allotment money received (Amount actually due on Allotment) Less Amount unpaid by Daya		1,68,000 6,720
Amount received		1,61,280
II. Balance of share forfeiture account:		
Amount paid by Daya : 1,920 Shares applied for × ₹ 4 per share		7,680
Amount paid by Abhijit : 2,000 Shares × (₹ 4 + ₹ 3) ₹7 per share		14,000
Total balance		21,680

Note: Premium amount on Abhijit's shares will not be taken into account as it has been received in full by the company

Instruction for Marking:

- 1 Mark for each correct entry as per solution
- 3 more marks if all workings have been shown correct in neat and clean manner.

(b)**Trail Balance as on 31-3-2019**

Heads of Accounts	Debit	Credit
Provision for Doubtful Debts		500
Cash credit account (Bank overdraft)		3308
Capital		9182
Trade payables		3274
Dues from customers	5966	
Discount Received		504
Discount allowed	1466	
Drawings	2400	
Office furniture	4310	
Carriage inward	1658	
Purchases	21846	
Returns Inward	660	
Rent & Rates	628	
Salaries	5040	
Inventory*	4836	
Provision for Depreciation on Furniture		728
Sales		33764
Suspense Account (Balancing figure)	2450	
Total	51260	51260

Considered as opening inventory*Instruction for Marking:**

- If all the accounts are posted on the right side then 4 marks shall be awarded.
- If not all but majority accounts are shown on the right side, 3 marks shall be awarded.
- If not all but majority accounts are shown on the wrong side, 2 marks shall be awarded.
- If the figure of suspense account matches with the figure given in the solution, 1 more mark shall be awarded.

(c)

Difference between period and perpetual inventory systems

No.	Periodic Inventory System	Perpetual Inventory System
1	This system is based on physical verification.	It is based on book records.
2	This system provides information about inventory and cost of goods sold at a particular date	It provides continuous information about inventory and cost of sales.
3	This system determines inventory and takes cost of goods sold as residual figure.	It directly determines cost of goods sold and computes inventory as balancing figure.
4	Cost of goods sold includes loss of goods as goods not in inventory are assumed to be sold.	Closing inventory includes loss of goods as all unsold goods are assumed to be in Inventory.
5	Under this method, inventory control is not possible.	Inventory control can be exercised under this system.
6	This system is simple and less expensive.	It is costlier method.
7	Periodic system requires closure of business for counting of inventory.	Inventory can be determined without affecting the operations of the business.

Instruction for Marking:

- 1 Mark for each valid point of difference shall be given.
- It means if student has mentioned 5 valid points of difference, from the points mentioned in the solution, he/she will be entitled to full marks of the question.