



0:31:40 || ↺

12:12



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Next slide



No Notes.

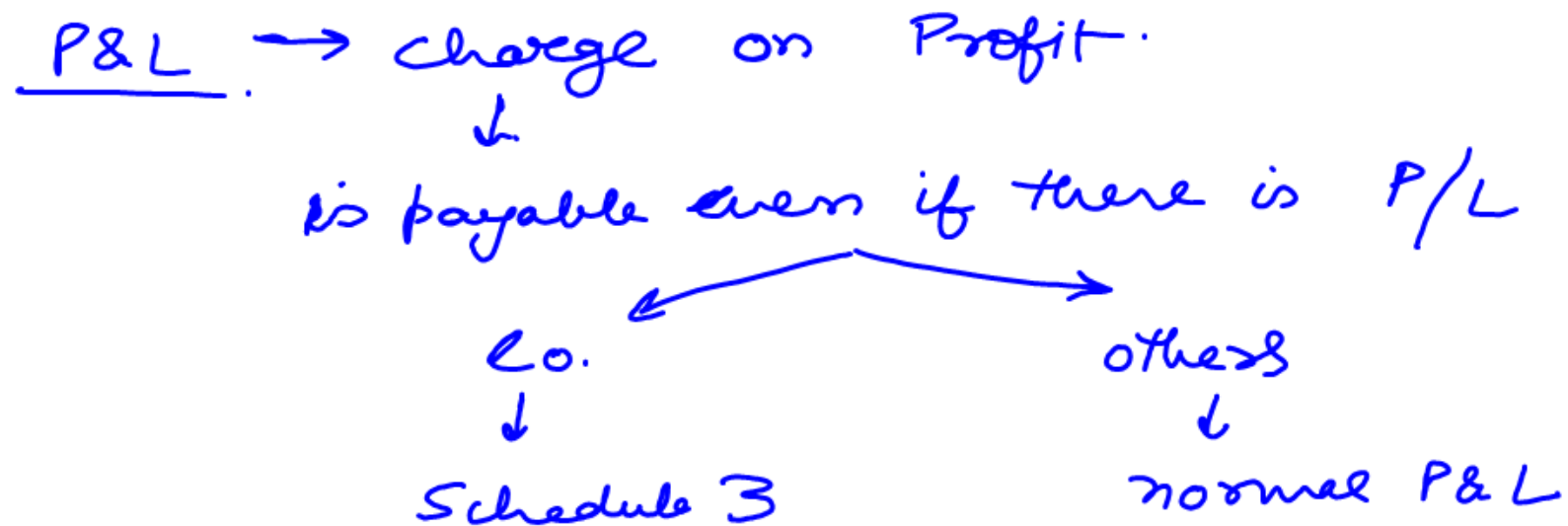


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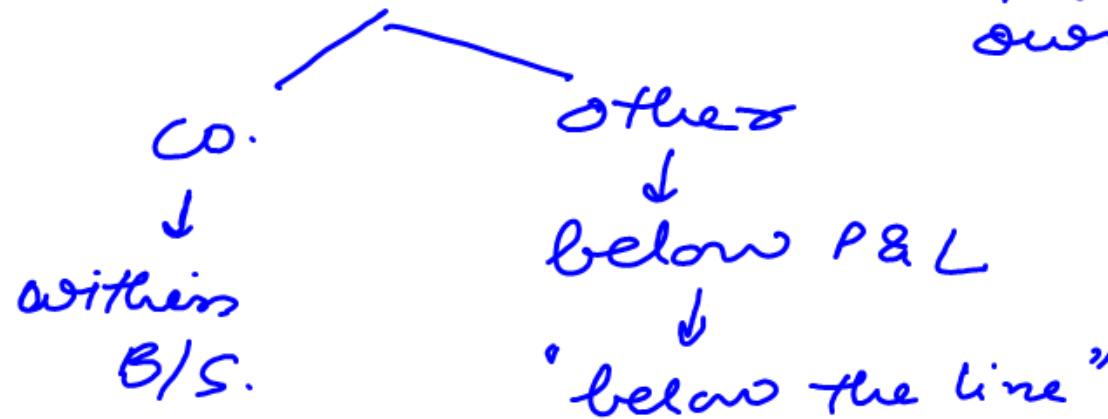
A<sup>+</sup> A<sup>-</sup>


[www.gmeducation.in](http://www.gmeducation.in)

[www.somguptaclasses.in](http://www.somguptaclasses.in)



P&L appropriation = something given to owners.



P&L adj = Profit or loss due to  
AS-5  rectification after finalising  
of last yr a/c .

P&L Suspense.

## Depreciation

↳ depreciate fee<sup>n</sup> @ 10% p.a.  
Consider time factors of Purc/Sale  
 $F&F \times 10\% \times TF$

↳ depreciate fee<sup>n</sup> @ 10%:  
Flat deprec of 10% is provided ignoring  
time factor.



Trading & P&L a/c

op stock	10000	Sale	70000.
Purchase	50000	Ab loss	30000.
factory of H.	20000	4 stock	<del>30000.</del>
<b>G.P.</b>	20000		
Admin of H		GD	
S&D of H			
Ab loss			
NP			

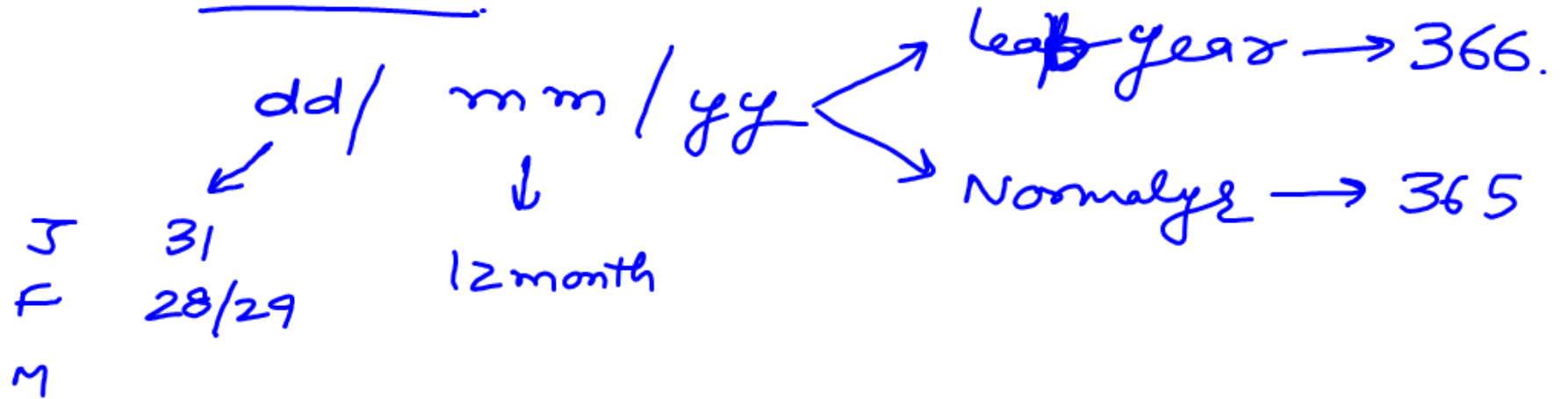
Gross means which is not affected by loss.

Is Drawing same as dividend.

Yes!

# Average Due date

## Date



1/4/04 ————— 3/3/05  
17/7/04 Feb 05. → X Leap yr.

Calendar year → leap yr  
17/7/04  
Feb  
04

How to add in dates.

Case) 4 / 2 / 2016 + 3 yrs 4 months 10 days.



14 / 6 / 2019

Case 2

4/2/2016

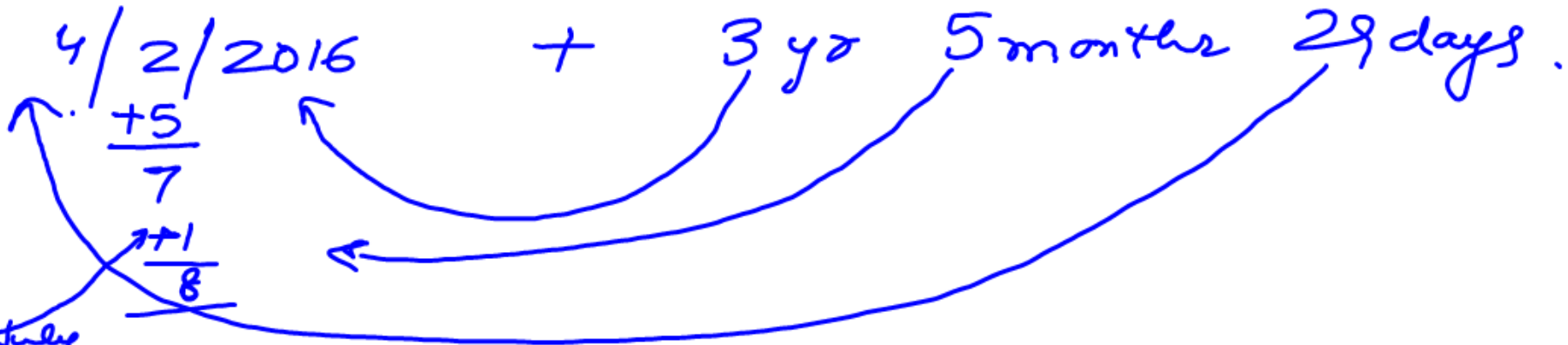
+ 3 yr 5 months 29 days.

$$\begin{array}{r}
 29 \\
 + 4 \\
 \hline
 33 \\
 - 31 \\
 \hline
 2
 \end{array}$$

$$\begin{array}{r}
 +5 \\
 7 \\
 \hline
 \rightarrow +1 \\
 8
 \end{array}$$

→ July

2/8/2019



Case 3

2 / 10 / 2016

+

3 yo

6 months

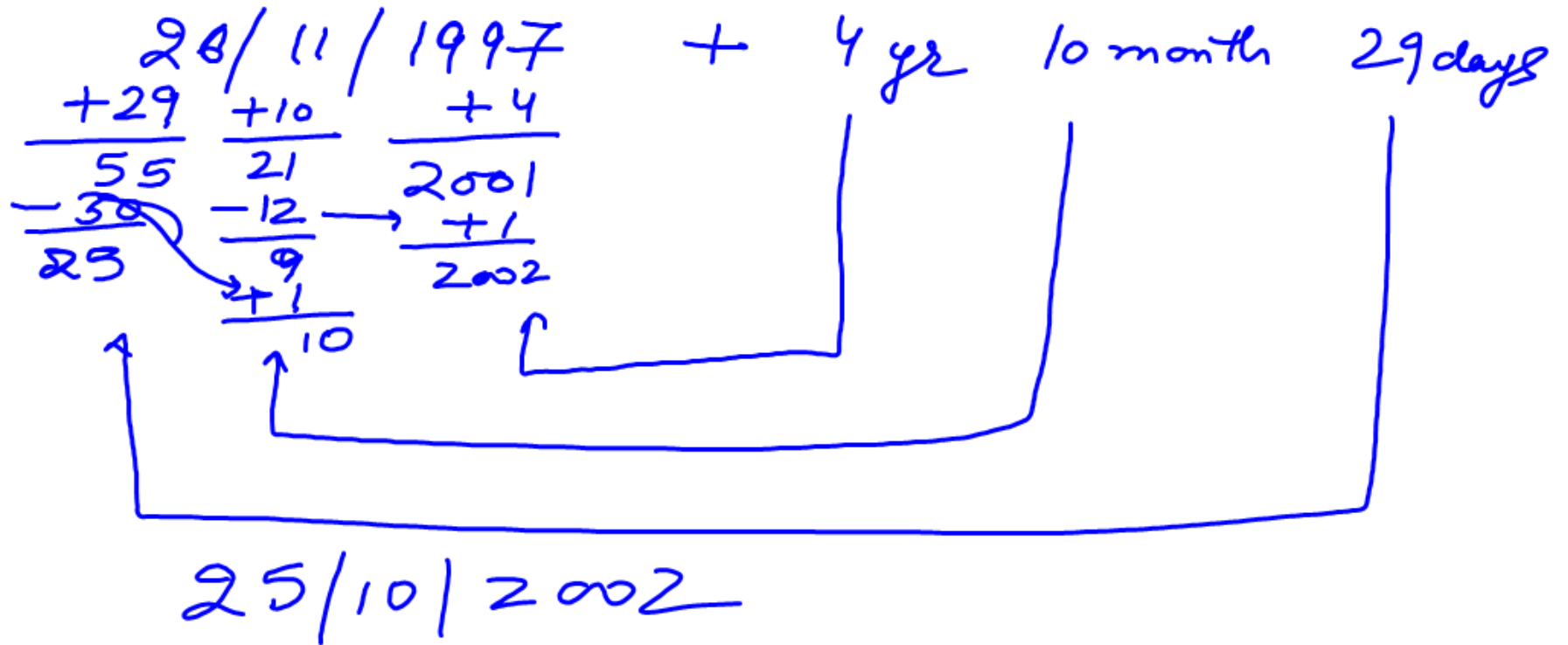
30 days.

$\frac{+30}{82}$	$\frac{+6}{16}$	$\frac{+3}{2019}$
$\frac{-30}{2}$	$\frac{-12}{4}$	$\frac{+1}{2019}$
	$\frac{+1}{5}$	



2 / 5 / 2020

Case 4





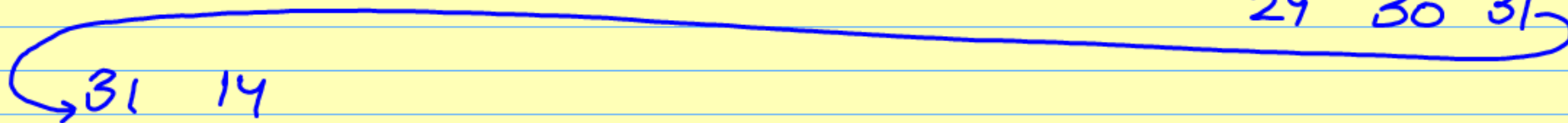
Case 5.

$$2/10/2016 + 135 \text{ days.} = 14/2/2017$$

J F M A M J J A S O N D

arr(5)

31  
-2  
29 30 31

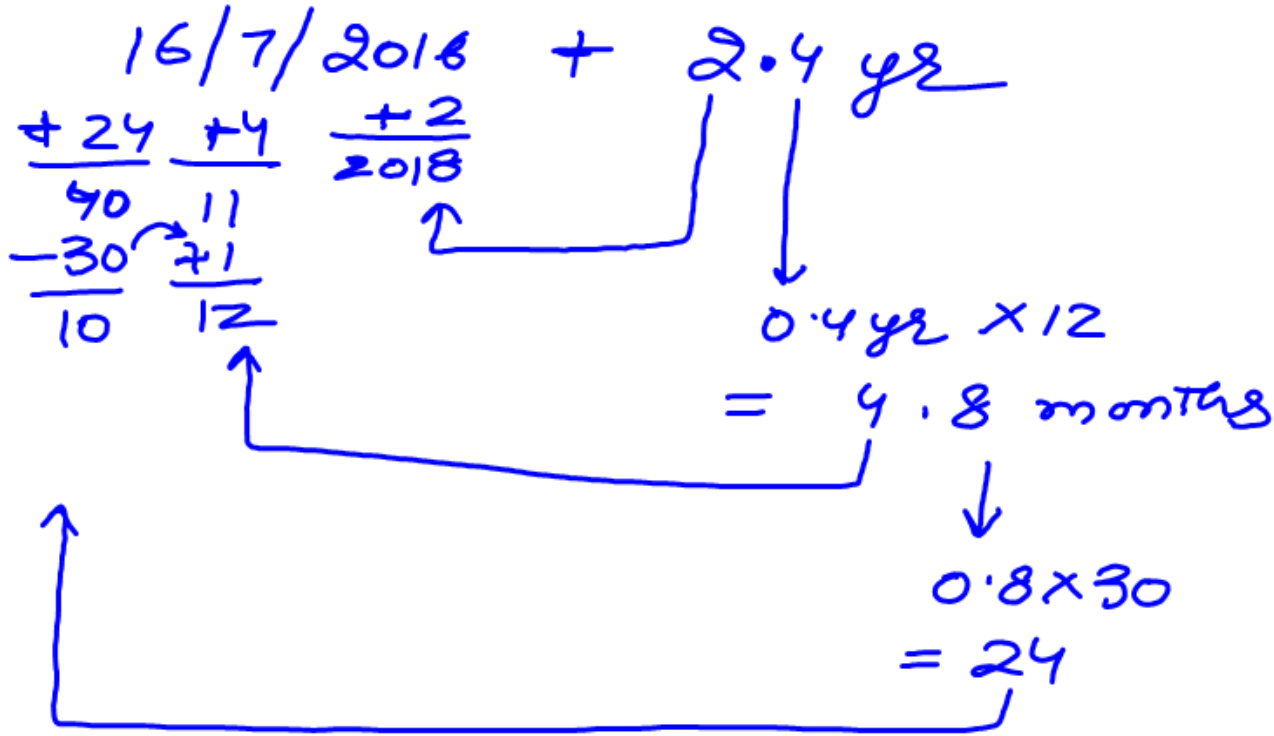


31 14

Case 6 .

$$17/8/2016 + 181 \text{ days} = 14/2/2017$$

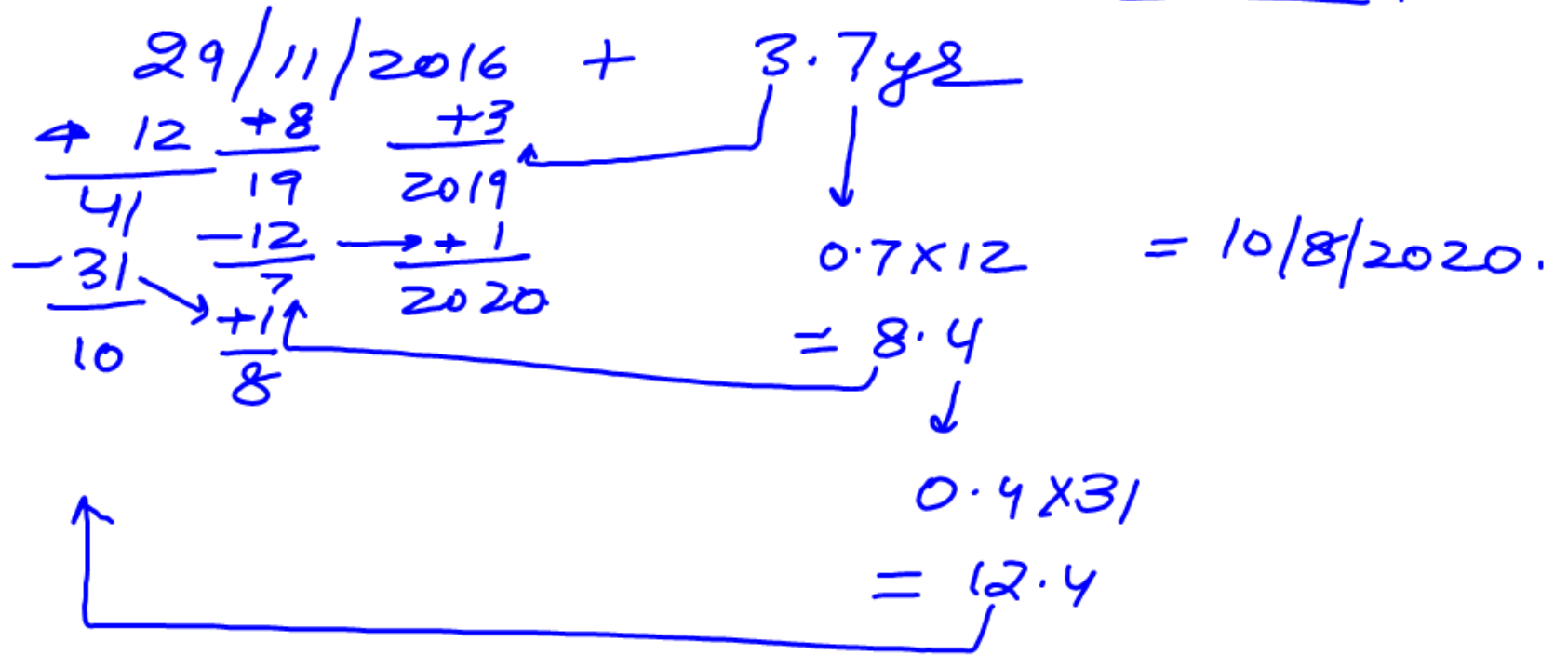
Case 7.



10/12/2018 .

Case 8.

Date.



How to count days

4/4/2016 — 17/11/2016. = 227 days.

17/2/2016 — 19/7/2016

thu

i) 17/8/2016 + 292 days.

ii) 15/12/2016 + 7.3 yrs.

iii) 15/12/2016 + 7.3 months.

iv) 15/12/2016 — 16/4/2016

v) 15/12/2016 + 4 yr 5 month 31 days.

	J	F	M	A	M	T	T	A	S	O	N	D	
								31 <u>-17</u> 14	30	31	30	31	
Case 9				30 <u>-4</u> 26	31	30	31	31	30	31	17		227.
		29 <u>-17</u> 12	31	30	31	30	19						153
			31 <u>-7</u> 24	30	31	30	31	31	30	31	30	19	287



Case 11

19/12/2016 — 7/3/2016



7/3/2016 — 19/12/2016.

