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අධ්‍යයන මට්ටම මධ්‍යම (උසස් මට්ටම) විභාගය - 2020 අගෝස්තු  
 கல்விப் பொதுத் தரப்பப் பத்திர (உயர் தர)ப் பரீட்சை - 2020 ஓசூர்  
 General Certificate of Education (Adv. Level) Exam - August 2020

නව නිර්දේශය  
 புதிய பாடத்திட்டம்  
 New syllabus

கிணக்கு I  
 கணக்கறி I  
 Accounting I

33 E I

පැය දෙකයි  
 இரண்டு மணித்தியாலங்கள்  
 Two Hours

#### Instructions:

- \*Select the correct answer for question No: 1- 30 & write its number on the dotted line given.
- \*Write short answer for question No: 31-50 on the dotted line.
- \*Each question carries two marks

Index No:

Question No

Marks

01-30

31 -50

Total

01. Primary objective of accounting is to,

- (1) Provide information on operating results, financial position and cash flows for decision making.
- (2) Provide economic information relevant to accounting entities to interested parties for decision making
- (3) Record all information of a business in books of accounts.
- (4) Provide information required by the internal parties for decision making.
- (5) Record classified and summerized transactions of an entity. (.....)

02. According to the conceptual framework for the financial reporting, which is not an enhance qualitative characteristic of a financial information?

- (1) Timeliness
- (2) Comparability
- (3) Verifiability
- (4) Understandability
- (5) Relevance (.....)

03. In the statement of financial position of a business, the inventory items used to be recorded under current assets and office equipment should be recorded as non-current assets based on which accounting concept

- (1) Accrued concept
- (2) Going concern concept
- (3) Cost concept
- (4) Prudence concept
- (5) Business entity concept (.....)

04. The accounting equation of a sole proprietorship as at 31.03.2021 was as follows:

Equity + Liabilities = Assets  
 Rs. 900 000 + Rs. 500 000 = Rs. 1 400 000

Consider the following transactions

- The business Accrued expense of Rs. 50 000 were settled by the owner using his personal funds
- Goods were delivered on 31.03.2021 for an order of Rs.180 000. This order was received in February and included in liabilities. The cost of these goods were Rs.120 000

The accounting equation as at 31.03.2019 after adjusting above transactions was:

Equity (s.) + Liabilities (Rs.) = Assets (Rs.)  
 (1) 950 000 + 450 000 = 1 400 000  
 (2) 1 010 000 + 270 000 = 1 280 000  
 (3) 910 000 + 270 000 = 1 180 000  
 (4) 1 010 000 + 500 000 = 1 510 000  
 (5) 950 000 + 270 000 = 1 220 000

(.....)

**05.** Which of the following answer shows correct sequential order of source documents to record following transactions of a furniture shop? (Assume all purchases are made on credit basis)

- (A) - Purchased of furniture items with the intension of reselling on credit
- (B) - Purchased a lorry on credit for transport purpose.
- (C) - Purchase return of furniture purchased during the year
- (D) - Discount allowed to debtors

- (1) Purchase Invoice, Journal Voucher, Debit Note, Receipt
- (2) Payment voucher, Purchase Invoice, Debit Note, Journal Voucher
- (3) Purchase Invoice, Purchase Invoice, Journal Voucher, Receipt
- (4) Journal Voucher, Purchase Invoice, Journal Voucher, Receipt
- (5) Journal Voucher, Purchase Invoice, Debit note, Journal Voucher

(.....)

**06.** Isuri has started a business on 01.04.2020 by investing a capital of Rs. 1 000 000. The total assets and total liabilities of the business as at 31.03.2021 are Rs. 1 600 000 and Rs. 200 000 respectively. This business was earned a profit of Rs. 460 000 for the year ended 31.03.2021. What would be the value of drawings for the year?

- 1) Rs. 40 000                      2) Rs. 60 000                      3) Rs. 140 000
- 4) Rs. 100 000                      5) Rs. 600 000

(.....)

**07.** Following details were extracted from Samarathunga's business as at 31/03/2021.

- Bank charges and standing order payments deducted by the bank was Rs.1000 and Rs.8000 respectively.
- The value of unrealized cheques were Rs. 18,000.
- The value of un presented cheques were Rs. 13,000.
- The balance as per the bank statement as at 31/03/2021 was Rs. 8,200.

What was the balance in the bank account of the ledger prior to adjustments?

- (1) Rs. 26 200                      (2) Rs. 22 200                      (3) Rs. 13 200
- (4) Rs. 12 200                      (5) Rs. 3 200

(.....)

**08.** From the following statements, which statement/s is/are correct regarding the Creditors control accounts balance?

- A - Due to the Purchase return, the balance will be reduced
- B - Due to the Discount received, the balance will be increased
- C - Due to the yearend doubtful debt provision, the balance will be reduced
- D - Due to the interest charged by creditors on late payments, the balance will be increased

- 1. A only                      2. A & B only                      3. A & D only
- 4. A C & D only                      5. All A B C & D

(.....)

**Refer the following information for Question No: 09 & 10**

The following errors have been occurred in a company while maintaining accounts for the years 2020/2021

- Bad debts written off Rs. 20 000 has been credited to bad debts account
- Debit note worth Rs. 31 000 has been omitted from the books
- Creditors control account balance of Rs. 42 000 has been inserted to debit column of the trial balance as Rs. 24 000

**09.**What is the balance of the suspense account before correcting the above errors?

- 1) Rs. 24 000 Debit                      2) Rs. 26 000 Debit                      3) Rs. 26 000 Credit
- 4) Rs. 46 000 Credit                      5) Rs. 58 000 Debit

(.....)

$$(\dots)$$

- Rs. 50 000

960 000

(.....)

(5) Increase of Rs. 77,000

$$(\dots)$$

2022	2,200
------	-------

(5) Rs. 6,800

(.....)

(5) B and C only

$$(\dots)$$

**15.** Jagath and Chamila are partners carrying out the partnership "JC Business", following information have been extracted from that.

Annual interest on capital 12%

Monthly salary Rs. 10,000 each

Profit sharing ratio 3:2 respectively

Profit for the month of April 2021 was Rs. 100,000

	<b>Jagath (Rs.)</b>	<b>Chamila (Rs.)</b>
Capital A/C as at 1/04/2021	400 000	600 000
Current A/C as at 1/04/2021	40 000 (Cr)	10 000 (Dr)
Drawings during April	8 000	12 000

According to above information which of the following would be correct current account balances of Jagath and Chamila at the end of April

<b>Jagath</b>	<b>Chamila</b>	
(1) 32 000 (credit)	88 000 (credit)	
(2) 42 000 (credit)	28 000 (credit)	
(3) 54 000 (credit)	26 000 (credit)	
(4) 80 000 (credit)	30 000 (credit)	
(5) 88 000 (credit)	22 000 (credit)	(.....)

**16.** The following information extracted as at 31/03/2021 in relation to 03 stock items of an entity.

<b>Item</b>	<b>Units</b>	<b>Cost</b>	<b>Expected selling price/unit</b>	<b>Expected selling Expenses / unit</b>
X	200	150	200	20
Y	100	450	384	20
Z	80	200	180	10

Entity values their stocks using item by item basis. Which of the following shows the stock value to be recorded in the trading account and in the statement of financial position as at 31/03/2021 respectively?

- (1) Rs. 110 000 , 70 000                      (2) Rs. 91 000 , 80 000                      (3) Rs. 91 000 , 88 000  
 (4) Rs. 110 000 , 80 000                      (5) Rs. 120 000 , 80 000  
 (.....)

**17.** Following information were extracted from books of Anoma PLC for the year ended 31/03/2021.

Net profit before tax	400	Depreciation of PPE	50
Decrease in working capital	15	Profit on disposal of PPE	20
Interest paid	5	Investment income	10
Interest expense	30	Tax paid	40

Net Cashflow generated from operating activities would be,

- (1) Rs. 420,000                      (2) Rs. 390,000                      (4) Rs. 450,000  
 (4) Rs. 460,000                      (5) Rs. 490,000                      (.....)

**18.** Which of the following correctly defines the term "Provision" according to the LKAS 37?

- (1) A liability which has an uncertainty in timing.  
 (2) A liability which has an uncertainty in amount.  
 (3) A liability which has an uncertainty in timing or amount.  
 (4) An asset which has an uncertainty in timing or amount.  
 (5) A present obligation due to a past transaction.                      (.....)

19. Shamen PLC purchased a machine for Rs.7 000 000 on 01.04.2018 and its estimated useful life and residual value were 10 years and Rs. 1 000 000 respectively. The useful life and the residual value of the asset were re-estimated on 01.04.2020. According to the new estimates, the remaining useful life and the residual value are 5 years and Rs. 800 000 respectively.

What is the depreciation of the machine for the year ending 31.03.2021 as per LKAS 16 (Property, Plant and Equipment)?

- (1) Rs. 1 400 000 (2) Rs. 1 220 000 (3) Rs. 1 160 000  
(4) Rs. 1 000 000 (5) Rs. 1 600 000 (.....)

20. Following information extracted from statement of changes in equity prepared by Chathura PLC.

	as at 31/03/2020 (Rs. 000)	as at 31/03/2021 (Rs. 000)
Revaluation reserve	400	750
General reserve	500	650
Retained earnings	900	1300
Interim dividends paid during 2020/2021 was Rs. 130,000.		
Proposed dividends - Ordinary shares Rs. 56,000		

What is the net profit after tax for the year ended 31/03/2021 according to the above information?

- (1) Rs. 600 000 (2) Rs. 750 000 (3) Rs. 470 000  
(4) Rs. 736 000 (5) Rs. 680 000 (.....)

Following information is relevant for question number 21 & 22

Particulars	(Rs. '000)
Sales	3 200
Discounts received	200
Cost of Sales	1 100
Sales proceed of Machinery	2 000
Revaluation loss : Motor Vehicle	180
Revaluation Surplus : Land	120
Other Operating Expenses	600

Motor vehicles have been revalued on 31.03.2021 for the first time and revaluation loss of Rs. 40 000 has been accounted for lands for the year ended 31.03.2020.

21. What is total income and total expenses for the years ended 31.03.2021?

	Total Income (Rs. '000)	Total Expenses (Rs.'000)
1	2 200	1 100
2	2 320	1 240
3	3 520	1 280
4	3 520	1 880
5	5 320	1 880

(.....)

22. What is the profit for the year ended 31.03.2021 and the total comprehensive income (Rs. '000)

	Profit for the year (Rs. '000)	Total Comprehensive Income (Rs.'000)
1	1 440	1 640
2	1 560	1 620
3	1 560	1 640
4	1 740	1 780
5	1 820	2 000

(.....)

**23. Information extracted from Athula PLC for the year ended 31/03/2021**

	Debit	Credit
Tax payment (Including last year 32 000)	124 000	
Income tax provisions as at 01/04/2020		36 000

Tax liability of the last quarter for the year 2019/2020 was agreed as Rs. 32,000 and it was paid. The tax liability of last quarter for the year 2020/2021 was estimated as Rs. 44,000. The tax expenses debited to the income statement for the year ended 31/03/2021 and tax liability in the statement of financial position would be,

- (1) Rs. 124 000 , Rs. 36 000                      (2) Rs. 136 000 , Rs. 44 000                      (3) Rs. 124 000 ,Rs.32 000  
 (4) Rs. 132 000 , Rs.44 000                      (5) Rs.136 000 , Rs. 32 000  
 (.....)

**Use following information to answer questions no 24 and 25**

Following information was extracted from the books of Isuru PLC for the year ended 31.03.2021

Gross profit ratio	20%
Stock turnover ratio	10 times
Gross profit	Rs. 500,000
Total Expenses	Rs. 250,000
Total liabilities as at 31.03.2021	Rs. 1 000,000
Total assets turnover ratio	0.5

**24. Annual Sales Income and net profit ratio of the Company respectively was.**

- 1) Rs. 2,500,000 and 20%                      2) Rs. 5,000,000 and 30%  
 3) Rs. 2,500,000 and 10%                      4) Rs. 100,000 and 10%  
 5) Rs. 1,500,000 and 10%  
 (.....)

**25. Average inventory and return on owner's equity of the company respectively was**

- 1) Rs. 200,000 and 10%                      2) Rs. 2,000,000 and 10%  
 3) Rs. 200,000 and 6.25%                      4) Rs. 5,000,000 and 6%  
 5) Rs. 400,000 and 6.25%  
 (.....)

**26 Following salary information was extracted from pay roll sheet of Rajitha PLC. This information relevant for the month of May 2021.**

	(Rs. 000)
Basic Salary	3,600
Overtime	300
EPF Contribution	
Employer 15%	540
Employee 10%	360
ETF Contribution of employer	108
Deductions	
Housing Loan	250
Welfare Contribution	150

Net salary payment to employees for the month of may 2021 was?

- 1) Rs. 3 900 000                      2) Rs. 3 140 000                      3) Rs. 3 000 000  
 4) Rs. 2 600 000                      5) Rs. 3 540 000  
 (.....)

**Use following information to answer questions no 27 and 28**

Information extracted as at 31/03/2021 of "Hapana Traders" who manufactures toys are given below.

	Production Departments			Service Departments		
	A	B	C	Stores	Maintenance	Canteen
Overhead cost	295 000	237 000	173 000	50 000	30 000	65 000
Material requisitions	20	25	5	-	-	-
Maintenance Hours	300	400	300	-	-	-
Direct Labour Hours	2 000	1 200	800	-	-	-
No. of employees	20	20	10	-	-	-

27. Total overhead expenses of each production department after re-apportionment would be respectively.

(1) Rs. 350 000 : 250 000 : 200 000      (2) Rs. 300 000 : 350 000 : 200 000

(3) Rs. 400 000 : 320 000 : 200 000      (4) Rs. 350 000 : 300 000 : 200 000

(5) Rs. 330 000 : 220 000 : 180 000      (.....)

28. What is the overhead absorption rate of the department A if it uses direct labour hours as basis?

(1) Rs. 225

(2) Rs. 175

(3) Rs. 150

(4) Rs. 200

(5) Rs. 165

(.....)

29. Contribution to sales ratio of a business is 30%. Unit variable cost is Rs. 140 and total fixed cost is Rs.120 000. What would be the breakeven point in rupees and profit of the business, when producing 3 000 units respectively?

(1) Rs. 200 000 and Rs. 60 000

(2) Rs. 400 000 and Rs. 60 000

(3) Rs. 400 000 and Rs. 30 000

(4) Rs. 280 000 and Rs. 40 000

(5) Rs. 200 000 and Rs. 30 000

(.....)

30. Sakya PLC is considering to purchase a new machine to commence a manufacturing business. The expected useful life of the machine is 5 years. The estimated costs and benefits of this project are given below.

	Rs.'000
Purchase price of the new machine	1 100
Installation costs of the machine	200
Residual value of the machine at the end of the year 5	300
Annual cash inflows	250

The working capital requirement of the project at the beginning will be Rs. 150 000 and it can be covered in the last year of the project.

The initial cash outflow and the cash inflow at the final year of the project respectively.

	Initial cash outflow (Rs.'000)	Cash inflow of the final year (Rs.'000)
(1)	1 100	400
(2)	1 100	250
(3)	1 300	700
(4)	1 450	700
(5)	1 450	550

(.....)



- Write short answers for the questions No. 31-50 on the dotted lines.

31. State whether the following statements are true or false

A.	All credit sales are recorded in the sales journal	.....
B.	The profit for the year decreases when dividend is paid to ordinary shareholders	.....
C.	Other comprehensive income includes all realized and unrealized income of a business	.....
D.	Revaluation reserve decrease when there is transfer to general reserve from retained earnings.	.....

32. The following information has been extracted from the accounting records of a business.

	As at 31.03.2021 (Rs.'000)	As at 31.03.2020 (Rs.'000)
Assets	2 000	1 000
Liabilities	900	700

During the year ending 31.03.2021, the owner paid Rs.100 000 to a supplier for goods agreed to be delivered in April 2021 from his personal funds. The owner obtains Rs.30 000 from the business during the year. He does not draw any other money from the business.

The following for the year ending 31.03.2021:

- (a) Profit : Rs. ....  
 (b) Retained earnings : Rs. ....

33. Indicate the primary entry book used to record each of the following transactions of a service providing company.

Transaction	Primary Entry Book
A - Purchase of Service material on credit	.....
B - Purchase of office equipment on credit to be used in the office	.....
C - Service material returned to suppliers	.....
D - Payment of salaries to employees	.....

34. Calculate the impact of the following transactions on the Debtors control account balance and indicate whether the balance would **Increase (+) or Decrease (-)** in front of the value.

Transaction	Impact (Rs.'000)
A - Sale of goods with a list price of Rs.200 000 on credit subject to a 10% trade discount.	.....
B - Receipt of cash to settle a balance of Rs.80 000 due from a Debtor subject to a 5% cash discount.	.....

35. State the accounting concepts that are applicable in presenting the information indicated below with letters A B C and D in the Statement of Financial position of Alpha PLC.

Alpha PLC.....A  
 Statement of Financial position for the year ending 31.03.2021  
 Rs. '000

<b>Non current Assets</b>		
PPE at cost .....	C	xxx
<b>Current Assets</b>		
Trade Receivable .....	D	xxx



### Accounting Concept

- A .....  
 B .....  
 C .....  
 D .....

**36.** Write the journal entries to adjust the following **two** transactions in the preparation of financial statements of a business for the year ending 31.03.2021. (**This business is a 15% VAT Registered Company**)

- A - Monthly salary of the workers was Rs. 96 000 and the balance amount was paid after deducting the salary advances paid amounting Rs.36 000 as at 01.03.2021.  
 B - Sale of goods with a list price of Rs.200 000 on credit subject to a 10% trade discount

Transaction	Description	Dr. (Rs.'000)	Cr. (Rs.'000)
A			
B			

**37.** State the appropriate classification for the following accounts maintained by a business in the general ledger.

Account	Classification
A – Provision for warranty	.....
B – General Reserve	.....
C - Provision for employee bonus	.....
D – Allowance for expected losses on trade receivable	.....

**Use the following information to answer questions No: 38 and 39**

The following information has been extracted from the profit and loss appropriation account prepared by a trainee accounts clerk of Asha and Basha partnership which carry out without a written agreement for the year ending 31.03.2021.

Description	(Rs.)	(Rs.)
Profit before partners loan interest		71 300
<b>Interest on loan – A (10%)</b>		<u>(300)</u>
<b>Net profit</b>		71 000
<b>10% interest on capital</b>		
Asha	6 000	
Basha	<u>15 000</u>	21 000
<b>Profit share</b>		
Asha	30 000	
Basha	<u>20 000</u>	<u>50 000</u>
		<u>0</u>

**38.** State four necessary conditions to be followed by trainee accounts clerk when business carry out without a written agreement

1. ....
2. ....
3. ....
4. ....

39. Calculate the following:

- (a) Correct Net Profit of the partnership for the year ending 31.03.2021 (Rs.).....  
 (b) The total profit appropriated to Asha (Rs.) .....  
 (c) The total profit appropriated to Basha (Rs.) .....

40. State whether the following statements are True (T) or False (F) as per LKAS 8 (Accounting Policies, Changes in Accounting Estimates and Errors).

Statement	True / False
A - The changes in accounting policy should always be adjusted in financial statements prospectively.	.....
B - The change in the profit due to the overstatement of last year purchases Considered as prior period error	.....
C - The change in the cost formula of inventory is an accounting policy change.	.....
D - The change in the rate at which doubtful debts are provided on year end debtors balance is a change in accounting policy.	.....

41. The financial statements of Upul PLC have been authorized on 15/06/2021 by the board of directors. Put the (☑) in the relevant box to state whether the following events should be adjusted or not in the financial statement for the year ended 31/03/2021.

Date	Event	Should be adjusted	Should not be adjusted
01.06.2021	Building complex of the company was completely destroyed.		
10.06.2021	Bankruptcy of a debtor who existed as at 31/03/2021		
05.05.2021	A public issue of Rs. 30 million shares was made.		
12.05.2021	The bonus of Rs. 820,000 for the year ending 31.03.2021 has been paid. (The company has previously announced that it would pay end-of-year bonuses to employees based on business performance in the current year)		

42. The company has leased a lorry on 01.04.2020 and paid Rs. 1 000,000 as initial payment and Rs. 100,000 as professional fee on that day. The lease period is 5 years and the interest rate is 10%. The annual lease instalment of Rs.520,000 should be paid at the end of each year starting from 31.03.2021. The first instalment is duly paid. The present value of the lease payments as at 01.04.2020 is Rs.1,900,000.

The useful life of this lorry is 6 years and it has no residual value. According to the lease agreement the company has to return the vehicle to the leasing company at the end of the lease period.

The lease liability presented in the Statement of Financial Position and Right of use asset depreciation as at 31.03.2021 as per SLFRS 16 (Leases):

- (a) Current liability : Rs. ....  
 (b) Non-current liability : Rs. ....  
 (c) Right of use asset depreciation : Rs.....

43. The following balances as at 01.04.2019 were extracted from the accounting records of Mahen PLC.

	Rs.'000
Stated capital - ordinary shares	1 300
Retained earnings	1 600
General Reserve	800

During the year ending 31.03.2021, the company capitalized Rs. 600 000 General reserve and also made a right issue of shares amounting to Rs. 500 000. All rights were subscribed by the existing shareholders. The profit for the year ending 31.03.2021 was Rs. 900 000 and the company paid an interim dividend of Rs. 250 000 during the year. Transfer to general reserve during the year Rs.200 000

State the followings as at 31.03.2021:

- (a) Stated capital - ordinary shares : Rs. ....  
 (b) Retained earnings : Rs. ....  
 (c) General Reserve : Rs. ....

**44.** Following expenses extracted from Nadeera manufacturing organization. Fill the table by classifying following expenses.

Expenses	Production	Non Production	Direct	Indirect	Variable	Fixed
1) Cost of raw material consumed						
2) Factory Supervisor's salary						
3) Wages of machine operators						
4) Advertising expenses						

**45.** Thamara's business sold a machinery on 30/06/2021 for Rs. 300,000 which was purchased on 01/01/2017 at a cost of Rs.500,000. This machine was depreciated on straight line method at 10%. Rs.20,000 was incurred as brokerage fee. Find out the profit or loss on disposal of this machine.

Rs.....

**46.** Following information was extracted from Nishani's company as at 31.03.2021 which commenced operation on 01.04.2020

	Rs. 000
Profit before tax	1050
Income tax for the year	100
Total assets	2,000
Stated ordinary share capital	1,300
10% Bank loan obtained on 01.10.2020	1 000
General Reserve	250

**Calculate**

- i) Return on total Assets Ratio .....  
 ii) Return on Owner's Equity.....

**47.** State the source document/accounting record used to record each of the following activities of a manufacturing business.

Activity	Source Document /accounting record
A – Materials ordered by the purchase department from the supplier	.....
B – Report prepared using salary details of each employee	.....
C – The record that contains movement of inventory in quantity and value	.....
D – To ensure that goods have been received by the stores	.....

**48.** A company manufactures a single product and sells at Rs. 50 per unit. The following information relates to two activity levels:

<b>Number of Units produced</b>	<b>Cost per unit (Rs.)</b>
4 000	60
6 000	50

a) Break even point qty?.....

b) Required quantity to generate expected profit of Rs.80 000?.....

**49.** (a) Name 02 assumptions used in cost - volume profit analysis.

.....  
 .....

(b) State the impact on unit contribution and profit when sales volume increases.

1) Unit contribution : .....

2) Profit : .....

**50.** Madara PLC is considering to acquire a new machine to diversify its business. The cost of this machine is estimated as Rs. 1 700 000 and its expected useful life and residual value are 5 years and Rs. 200 000 respectively. The annual operating profit estimates of the project are as follows.

<b>Year</b>	<b>Annual operating profit (Rs.)</b>
1	300 000
2	450 000
3	600 000
4	250 000
5	200 000

Indicate the following for the year three:

(a) Pay back period :. ....

(b) Net cash flow of year 5 : Rs. ....