



- (f) List the employees' detail whose position date is in February.
- (g) Give the increment of Rs. 500 to employees whose salary is more than 25,000 and designation is Manager.
- (h) Delete the information of dependent whose name ends with letter 'M'.
- (i) Calculate Average salary.
- (j) Display minimum salary without using aggregate function.

3 Create company of M/s. Star Trading Co. Suthar pole, Relief Road,, Ahmedabad for the year 2009-2010. The entries below are the balances extracted from a ledger, prepare the trial balance. 20

Particulars	Amount
Cash in Hand .....	50,000
Cash at Bank.....	75,000
Advertising expense.....	2,000
Salaries paid .....	10,000
Discount earned .....	2,000
Discount paid .....	1,500
Electricity Bill .....	1,000
Machinery .....	25,000
Purchases .....	10,000
Sales .....	20,000
Interest paid.....	500
Bills payable.....	1,500
Printing and Stationery.....	500
Loans given .....	5,500
Sundry debtors .....	10,000
Sundry creditors .....	5,000
Bad debts .....	500
Bills receivables .....	1,500
Rent received.....	2,000
Capital .....	1,66,500

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