

PRACTICAL QUESTIONS

(Question Nos. 1 to 20 are strictly in the serial order of illustrations)

1. Prepare Accounting Equation from the following :-

| | | ₹ |
|----|--|----------|
| 1. | Sandeep started business with Cash | 1,00,000 |
| 2. | Purchased furniture for cash | 5,000 |
| 3. | Purchased goods for cash | 20,000 |
| 4. | Purchased goods on credit | 36,000 |
| 5. | Paid for rent | 700 |
| 6. | Goods costing ₹ 240,000 sold at a profit of 20% for cash | |

[Ans. Assets: Cash ₹ 1,22,300 + Furniture ₹ 5,000 + Stock ₹ 16,000 = Liabilities: Creditors ₹ 36,000 + Capital ₹ 1,07,300.]

2. (A) Show the Accounting Equation on the basis of the following and present a balance sheet on the last new equation balances:

| | | ₹ |
|--------|-------------------------------------|--------|
| (i) | Manu started business with cash | 50,000 |
| (ii) | Bought furniture for | 500 |
| (iii) | Purchased goods on credit | 4,000 |
| (iv) | Sold goods on cash (cost ₹ 500) for | 700 |
| (v) | Received rent | 200 |
| (vi) | Purchased goods for cash | 1,000 |
| (vii) | Withdrew for personal use | 700 |
| (viii) | Paid to creditors | 400 |
| (ix) | Paid for salaries | 200 |

[Ans. Assets Cash ₹ 48,100 + furniture ₹ 500 stock ₹ 4,500 - Liabilities: creditors ₹ 33,600 + capital ₹ 49,500; Balance Sheet total ₹ 53,100.]

2. (B) Prove that the Accounting Equation is satisfied in all the following transactions of Rajaram. Also prepare a Balance Sheet:-

1. Started business with Cash ₹ 1,20,000.
2. Purchased a typewriter for Cash for ₹ 8,000 for office use.
3. Purchased goods for ₹ 50,000 for cash.
4. Purchased goods for ₹ 40,000 on credit.
5. Goods costing ₹ 60,000 sold for ₹ 80,000 on credit.
6. Paid for Rent ₹ 1,500 and for salaries ₹ 2,000.
7. Received ₹ 800 for Commission.
8. Withdrew for private use ₹ 5,000 in cash.

Accounting Question And Answers

Camilla Rothe



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