

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

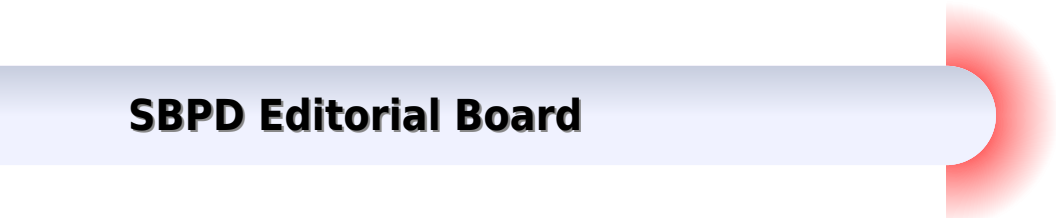
[Ans. Assets Cash ₹ 48,100 + furniture ₹ 500 stock ₹ 4,500 - Liabilities: creditors ₹ 33,600 + capital ₹ 49,500; Balance Sheet total ₹ 53,100.]

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

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

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Accounting Phil Newton,1988 CBSE/NCERT Accountancy Class 12 Revised Edition for the Session of 2025-26 Dr. S. K. Singh, ,Dr. Sanjay Kumar ,Shailesh Chauhan,2025-04-09 Part A Accounting for Partnership Firms 1 Accounting for Not for Profit Organisations 2 Accounting for Partnership Firms Fundamentals 3 Goodwill Meaning Nature Factors Affecting and Methods of Valuation 4 Reconstitution of Partnership Change in Profit Sharing Ratio among the Existing Partners 5 Admission of a Partner 6 Retirement of a Partner 7 Death of a Partner 8 Dissolution of Partnership Firm Part A Company Accounts 1 Company General Introduction 2 Share and Share Capital 3 Accounting for Share Capital Issue of Shares 4 Forfeiture and Re Issue of Shares 5 Disclosure or Presentation of Share Capital in Company s Balance Sheet 6 Issue of Debentures 7 Redemption of Debentures Part B Financial Statements Analysis 8 Financial Statements of a Company Balance Sheet and Statement of Profit and Loss 9 Analysis of Financial Statements 10 Tools for Financial Statement Analysis Comparative Statements 11 Common Size Statements 12 Accounting Ratios 13 Cash Flow Statement Part C Computer in Accounting 1 Introduction to Computer and Accounting Information System AIS 2 Overview of Computerised Accounting System CAS 3 Electronic Spreadsheet Project Work Chapterwise Value Multi Disciplinary based Questions with Answers Board Examination Papers **Accountancy Class 12 - [Jharkhand Board]** Dr. S. K. Singh,, Dr. Sanjay Kumar Singh, ,Shailesh Chauhan,2022-07-21 Part A Accounting for Not for Profit Organisations and Partnership Firms 1 Accounting for Not for Profit Organisations 2 Accounting for Partnership Firms Fundamentals 3 Goodwill Meaning Nature Factors Affecting and Methods of Valuation 4 Reconstitution of Partnership Change in Profit Sharing Ratio Among the Existing Partners 5 Admission of a Partner 6 Retirement of a Partner 7 Death of a Partner 8 Dissolution of Partnership Firm Part B Company Accounts and Financial Statements Analysis 1 Company General Introduction 2 Accounting for Share Capital Share and Share Capital 3 Accounting for Share Capital Issue of Shares 4 Forfeiture and Re Issue of Shares 5 Issue of Debentures 6 Redemption of Debentures 7 Financial Statements of a Company Balance Sheet and Statement of Profit and Loss 8 Analysis of Financial Statements 9 Tools for Financial Statement Analysis Comparative Statements 10 Common Size Statements 11 Accounting Ratios 12 Cash Flow Statement Project Work 1 Introduction to Computer and Accounting Information System AIS 2 Applications of Computer in Accounting 3 Database Management System Chapter wise Value Multi Disciplinary based Questions with Answers Latest Model Paper with OMR Sheet Board Examination Papers **Accountancy Class XII SBPD Publications** Dr. S. K. Singh, ,Dr. Sanjay Kumar Singh, ,Shailesh Chauhan,2021-10-26 Part A Accounting for Not for Profit Organisations and Partnership Firms 1 Accounting for Not for Profit Organisations 2 Accounting for Partnership Firms Fundamentals 3 Goodwill Meaning Nature Factors Affecting and Methods of Valuation 4 Reconstitution of Partnership Change in Profit Sharing Ratio Among the Existing Partners 5 Admission of a Partner 6 Retirement of a Partner 7 Death of a Partner 8 Dissolution of Partnership Firm Part B Company Accounts and Financial Statements Analysis 1 Company General

Introduction 2 Accounting for Share Capital Share and Share Capital 3 Accounting for Share Capital Issue of Shares 4
 Forfeiture and Re Issue of Shares 5 Issue of Debentures 6 Redemption of Debentures 7 Financial Statements of a Company
 Balance Sheet and Statement of Profit and Loss 8 Analysis of Financial Statements 9 Tools for Financial Statement Analysis
 Comparative Statements 10 Common Size Statements 11 Accounting Ratios 12 Cash Flow Statement Project Work 1
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 Cash Flow statement 12 Cash flow statement 13 Financial statement analysis 14 Financial statement analysis 15 Ratios
 theory 16 Inventory 17 Inventory 18 bank reconciliation 19 account receivable and payable 20 accounting equation 21 Chart
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Table of Contents Accounting A Question And Answer Workbook

1. Understanding the eBook Accounting A Question And Answer Workbook
 - The Rise of Digital Reading Accounting A Question And Answer Workbook
 - Advantages of eBooks Over Traditional Books
2. Identifying Accounting A Question And Answer Workbook
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Accounting A Question And Answer Workbook
 - User-Friendly Interface
4. Exploring eBook Recommendations from Accounting A Question And Answer Workbook
 - Personalized Recommendations
 - Accounting A Question And Answer Workbook User Reviews and Ratings
 - Accounting A Question And Answer Workbook and Bestseller Lists
5. Accessing Accounting A Question And Answer Workbook Free and Paid eBooks
 - Accounting A Question And Answer Workbook Public Domain eBooks
 - Accounting A Question And Answer Workbook eBook Subscription Services
 - Accounting A Question And Answer Workbook Budget-Friendly Options

6. Navigating Accounting A Question And Answer Workbook eBook Formats
 - ePub, PDF, MOBI, and More
 - Accounting A Question And Answer Workbook Compatibility with Devices
 - Accounting A Question And Answer Workbook Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Accounting A Question And Answer Workbook
 - Highlighting and Note-Taking Accounting A Question And Answer Workbook
 - Interactive Elements Accounting A Question And Answer Workbook
8. Staying Engaged with Accounting A Question And Answer Workbook
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Accounting A Question And Answer Workbook
9. Balancing eBooks and Physical Books Accounting A Question And Answer Workbook
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Accounting A Question And Answer Workbook
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Accounting A Question And Answer Workbook
 - Setting Reading Goals Accounting A Question And Answer Workbook
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Accounting A Question And Answer Workbook
 - Fact-Checking eBook Content of Accounting A Question And Answer Workbook
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
14. Embracing eBook Trends
 - Integration of Multimedia Elements

- Interactive and Gamified eBooks

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