PRACTICAL QUESTIONS

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

Prepare Accounting Equation from the following :-

| Marie Total | A CONTRACTOR OF THE CONTRACTOR | ₹ |
|-------------|--|----------|
| 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.]

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

| | | ₹ |
|--------|-------------------------------------|--------|
| (0) | Manu started business with cash | 50,000 |
| (iii) | Bought furniture for | 500 |
| (HHI) | Purchased goods on credit | 4,000 |
| (iiv) | Sold goods on cash (cost ₹ 500) for | 700 |
| (v) | Received rent | 200 |
| (vii) | Purchased goods for cash | 1,000 |
| (viii) | 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.]

- (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.
- 2. 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.
- 7. Received ₹ 800 for Commission.
- Withdrew for private use ₹ 5,000 in cash.

Accounting A Question And Answer Workbook

M Walker

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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
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 - 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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