#### 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**

**Phil Newton** 

#### **Accounting A Question And Answer Workbook:**

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