

Accounting Equation Problems and Solutions

Accounting is based on the principle of two-sided. In order to carry out business activities, the company needs funds; these funds must be given to the company by someone. The funds owned by the company are called **assets**. Part of these assets is provided by the owner, total amount of funds contributed by him is called **owner's equity** or capital. If the owner is the only one who contributed, then the equation $A = O.E$ will be fair. (assets equal to capital). However, the assets may be contributed by someone else who is not the owner. The debt of the enterprise for these assets is called liabilities. Therefore, now the equation will take the following form: $A = L + O.E$. (Assets equal equity plus liabilities). The left and right sides of the equation always coincide.

Assets= Liabilities + Owner's Equity

The equality of both parts of the equation is always maintained. For deep understanding of accounting equation, following are important accounting equation questions:

Problem 1:

Habib Ullah Sadiq is wholesale trader; following transactions are record in Accounting Equation?

- i. Commence business with cash Rs. 200,000 and Land Rs. 50,000.
- ii. Bought merchandising for cash Rs. 80,000.
- iii. Cash sales of worth Rs. 25,000.
- iv. Bought goods on credit from Salman of worth Rs. 50,000.
- v. Sales on account to Ali Raza Rs. 12,000.
- vi. Purchase furniture of the value of Rs. 5,000 by cash.
- vii. Received cash from Ali Raza of Rs. 10,000.
- viii. Return defective furniture of worth Rs. 1,500.
- xi. Paid wages Rs. 1,000, Rent 2,000 and Electricity Bill Payable Rs. 1,500.

Answers To Accounting Problems

Dr. S. K. Singh, Shailesh Chauhan



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Accountancy Problems with Solutions Leo Greendlinger, 1911 *Cost Accounting Problems (With Full Solutions)* ,

Wiley CPA Examination Review 2007-2008, Problems and Solutions Patrick R. Delaney, Ray Whittington, O. Ray

Whittington, 2007-06-11 Wiley CPA Exam Review 34th Edition 2007 2008 Volume 1 Outlines and Study Guides Covers all four sections of the CPA examination point by point Stresses important topical areas to study for each part Helps establish a self study preparation program Divides exam into 45 manageable study units Provides an outline format supplemented by brief examples and illustrations Makes material easy to read understand and remember Includes timely up to the minute coverage for the computerized exam Explains step by step examples of the solutions approach Contains all current AICPA content requirements for all four sections of the exam Volume 2 Problems and Solutions Offers selected problems from all four examination sections Contains rationale for correct or incorrect multiple choice answers Covers the new simulation style problems offering more than 75 practice questions Details a solutions approach to each problem Updates unofficial answers to reflect current laws and standards Groups multiple choice questions into topical categories within modules for easy cross referencing Provides a sample examination for each of the four exam parts The computer based CPA exam is here Are you ready The 34th Edition of the Wiley CPA Exam Review is revised and updated for the new computerized exam containing AICPA sample test questions released as recently as April 2007 To help candidates prepare for the new exam format this edition includes a substantial number of the new simulation type questions Passing the CPA exam on your first attempt is possible We d like to help Get Even More Information Online You ll find a wide range of aids for doing your best on the CPA exam at wiley com cpa including content updates CPA exam study and test taking tips and more All Wiley CPA Exam Review products are listed on the site **Accounting Workbook For Dummies** John A. Tracy, 2011-08-08 Balance the books learn important accounting concepts and master the basics Accounting Workbook For Dummies is for business bookkeepers and accountants who need a refresher on the subject as well as students taking their first accounting class It s a comprehensive study guide that can help you improve your accounting skills and lay the foundation for further advancement Whether you re trying to get certified and become an accountant or own a small business and need a little help balancing your books this hands on guide provides the learning and helpful practice you need The third edition of Accounting For Dummies contains guidance on incorporating principles to adhere to the Sarbanes Oxley Act reading financial reports generating income statements and balance sheets and establishing budgets Accounting Workbook For Dummies provides you with real world exercises to see these principals in action although you don t need to have read Accounting For Dummies Accounting Workbook For Dummies focuses on business accounting explains how business transactions are recorded in the accounts of a business and the financial statements that are prepared for a business to report its profit and loss financial condition and cash flows It also shows you how business managers use accounting information for decision making The book s four parts

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