

## 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.

# Answers And Questions Accounting A Level

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