

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

Rachel Sandford



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Table of Contents Answers And Questions Accounting A Level

1. Understanding the eBook Answers And Questions Accounting A Level
 - The Rise of Digital Reading Answers And Questions Accounting A Level
 - Advantages of eBooks Over Traditional Books
2. Identifying Answers And Questions Accounting A Level
 - 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 Answers And Questions Accounting A Level
 - User-Friendly Interface
4. Exploring eBook Recommendations from Answers And Questions Accounting A Level
 - Personalized Recommendations
 - Answers And Questions Accounting A Level User Reviews and Ratings
 - Answers And Questions Accounting A Level and Bestseller Lists
5. Accessing Answers And Questions Accounting A Level Free and Paid eBooks
 - Answers And Questions Accounting A Level Public Domain eBooks
 - Answers And Questions Accounting A Level eBook Subscription Services
 - Answers And Questions Accounting A Level Budget-Friendly Options

6. Navigating Answers And Questions Accounting A Level eBook Formats
 - ePub, PDF, MOBI, and More
 - Answers And Questions Accounting A Level Compatibility with Devices
 - Answers And Questions Accounting A Level Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Answers And Questions Accounting A Level
 - Highlighting and Note-Taking Answers And Questions Accounting A Level
 - Interactive Elements Answers And Questions Accounting A Level
8. Staying Engaged with Answers And Questions Accounting A Level
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Answers And Questions Accounting A Level
9. Balancing eBooks and Physical Books Answers And Questions Accounting A Level
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Answers And Questions Accounting A Level
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Answers And Questions Accounting A Level
 - Setting Reading Goals Answers And Questions Accounting A Level
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Answers And Questions Accounting A Level
 - Fact-Checking eBook Content of Answers And Questions Accounting A Level
 - 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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