

Practical Questions

Q. 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 ₹40,000 sold at a profit of 20% for cash	

The solution for this question is as follows:

Accounting Equation		Assets			=	Liabilities	Capital
S.No	Transaction	Cash +	Furniture +	Stock	=	Creditors	
1.	Sandeep began his company with cash	1,00,000					1,00,000
		1,00,000					1,00,000
2.	Bought furniture with cash	- 5,000	+ 5,000				
		95,000	5,000				1,00,000
3.	Bought goods with cash	- 20,000		+ 20,000			
		75,000	5,000	20,000			1,00,000
4.	Bought goods on credit			+ 36,000		+ 36,000	
		75,000	5,000	56,000		36,000	1,00,000
5.	Paid for rent	-700					-700
		74,300	5,000	56,000		36,000	99,300

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