

Practice Set Accounting Equation

Question 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. | |

Question 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 |

Question 2(B):

Prove that the Accounting Equation is satisfied in all the following transactions of Rajaram. Also prepare a Balance Sheet:-

1. Started business with Cash ₹ 1,20,000.
2. Purchased a typewriter for Cash for ₹ 8,000 for office use.
3. Purchased goods for ₹ 50,000 for cash.
4. Purchased goods for ₹ 40,000 on credit.
5. Goods costing ₹ 60,000 sold for ₹ 80,000 on credit.
6. Paid for Rent ₹ 1,500 and for salaries ₹ 2,000.
7. Received ₹ 800 for Commission.
8. Withdrew for private use ₹ 5,000 in cash.

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