

- 9) Paid half the amount owed to M/s Mohan.
- 10) Withdrew ₹ 1,000 for personal use.
- 11) Withdrew goods for personal use(cost ₹ 500, sale price ₹ 600).
- 12) Purchased household goods for ₹ 15,000 giving ₹ 5,000 in cash and the balance through a loan.
- 13) Paid cash ₹ 500 for loan and ₹ 300 for interest.
- 14) Goods destroyed by fire (cost ₹ 500, sale price ₹ 600)
- 15) Paid salary ₹ 500 and salary outstanding ₹ 100.
- 16) Paid rent in advance ₹ 2,000.
- 17) Accrued interest Rs 500.
- 18) Commission received in advance Rs 1,000.
- 19) Charged depreciation of Rs 400 on furniture.

19 Give an example for each of the following types of transactions:

- a) Increase in one asset, decrease in another asset.
- b) Increase in asset, increase in liability.
- c) Increase in asset, increase in owner's capital.
- d) Decrease in asset, decrease in liability.
- e) Decrease in asset, decrease in owner's capital.
- f) Increase in one liability, decrease in another liability.
- g) Increase in liability, decrease in owner's capital.
- h) Decrease in liability, increase in owner's capital.

20 Mr. X commenced his business on 1st April, 2008 by introducing capital of ₹50,000. During the year, following transactions had taken place

| | Amount |
|----------------------------------------------------------------------------------------|----------|
| (a) Bought Machine for cash. | ₹ 20,000 |
| (b) Purchased goods for | 24,000 |
| (c) Sold goods (costing ₹9,500) to Om for cash. | 20,000 |
| (d) Purchased goods from Azhar. | 14,000 |
| (e) Introduced additional capital. | 16,000 |
| (f) Commission received in advance. | 2,000 |
| (g) Paid to Creditors ₹10,500 in full settlement. | |
| (h) Bought Computer for his personal use. | 10,000 |
| (i) Rent paid for the year. | 10,000 |
| (j) Payment for stationery | 400 |
| (k) Sold goods (costing Rs 12,000) for ₹ 16,000. Out of which ₹2,000 received in cash. | |

Show the above transactions in accounting equations.

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A red circular graphic with a gradient, appearing as a partial circle or a thick arc, located to the right of the EduGorilla Prep Experts text.

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