

- 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.

Sample Question Paper For Accounting Equation

RC Schank



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