XI Accountancy NCERT Book Rationalised 2023-24	Depreciation Numerical Problem - 03	AccountsAptitude.com	
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**Solution** 

Dr.					Cr.
Date	Particulars	Rs.	Date	Particulars	Rs.
01-10-2011	To Bank A/c	84,000	31-03-2012	By Balance c/d	84,000
	(56,000 + 28,000)				
		84,000			84,000
01-04-2012	To Balance b/d	84,000	31-03-2013	By Balance c/d	84,000
		84,000			84,000
01-04-2013	To Balance b/d	84,000	31-03-2014	By Balance c/d	84,000
			<b>NUS</b>		
		84,000	UDE		84,000
			<b>UDE</b>		

## MACHINERY ACCOUNT

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## **PROVISION FOR DEPRECIATION ACCOUNT**

Dr.					Cr.
Date	Particulars	Rs.	Date	Particulars	Rs.
31-03-2012	To Balance c/d	2,634	31-03-2012	By Depreciation A/c	2,634
		2,634			2,634
31-03-2013	To Balance c/d	7,901	01-04-2012	By Balance b/d	2,634
		1	31-03-2013	Depreciation A/c	5,267
		7,901			7,901
31-03-2014	To Balance c/d	13,168	01-04-2013	By Balance b/d	7,901
			31-03-2014	Depreciation A/c	
		13,168	IN STR		13,168
		ALLUI	01-04-2014	By Balance b/d	13,168
		ADTIT	IIDE		



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## Working Note:

Computation of Depreciation

