XI Accountancy NCERT Book Rationalised 2023-24	Depreciation Numerical Problem - 07	AccountsAptitude.com	<b>E</b>
--	--	----------------------	----------

## **Solution**

## MACHINERY ACCOUNT

Dr.							Cr.
Date	Particula	ırs	Rs.	Date	Particul	ars	Rs.
01-04-2011	To Bank A/c		1,00,000	31-03-2012	By Depreciation	A/c	15,000
				31-03-2012	By Balance c/d		85,000
			1,00,000				1,00,000
01-04-2012	To Balance b/d			31-03-2013	By Depreciation	A/c	
	(M1)		85,000		M1 =	15,000	
01-07-2012	To Bank A/c				M2 =	<u>28,125</u>	43,125
	(M2)		2,50,000	31-03-2013	By Balance c/d		
					M1 =	70,000	
			CCOL	NH C	M2 =	2,21,875	2,91,875
		6	3,35,000	NI S			3,35,000
01-04-2013	To Balance b/d		A DITHI	31-03-2014	By Depreciation	A/c	
	M1 =	70,000			M1 =	15,000	
	M2 =	2,21,875	2,91,875		M2 =	<u>37,500</u>	52,500
				31-03-2014	By Balance c/d		
			+ + +	*	M1 =	55,000	
					M2 =	<u>1,84,375</u>	2,39,375
			2,91,875				2,91,875

XI Accountancy NCERT Book Rationalised 2023-24	Depreciation Numerical Problem - 07	AccountsAptitude.com	ACCOUNTS ACCOUNTS I
--	--	----------------------	---------------------------

					Cr.
Particula	ars	Rs.	Date	Particulars	Rs.
To Balance b/d			31-03-2015	By Depreciation A/c	
M1 =	55,000			M1 = 15,000	
M2 =	<u>1,84,375</u>	2,39,375		M2 = <u>37,500</u>	52,500
			31-03-2015	By Balance c/d	
				M1 = 40,000	
				M2 = <u>1,46,875</u>	1,86,875
		2,39,375			2,39,375
To Balance b/d			01-10-2015	By Depreciation A/c	7,500
M1 =	40,000		01-10-2015	By Machinery Disposal A/c	32,500
M2 =	1,46,875	1,86,875	01-10-2015	By Depreciation A/c	
				(M2)	37,500
		APITI	31-03-2016	By Balance c/d	
		_		(M2)	1,09,375
		1,86,875			1,86,875
		-			
	To Balance b/d M1 = M2 = To Balance b/d M1 =	M1 = 55,000 M2 = <u>1,84,375</u> To Balance b/d M1 = 40,000	To Balance b/d       M1 = 55,000         M2 = $1,84,375$ $2,39,375$ 2,39,375 $2,39,375$ To Balance b/d $1,46,875$ M1 = $40,000$ M2 = $1,46,875$ 1,86,875	To Balance b/d M1 = 55,000 M2 = $1,84,375$ $31-03-2015$ $2,39,375$ M2 = $1,84,375$ $2,39,375$ $2,39,375$ $31-03-2015$ To Balance b/d M1 = 40,000 M2 = $1,46,875$ $01-10-2015$ $01-10-2015$ M1 = $40,000$ M2 = $1,46,875$ $01-10-2015$ $01-10-2015$ M1 = $40,000$ M2 = $1,46,875$ $31-03-2016$	To Balance b/d       31-03-2015       By Depreciation A/c         M1 =       55,000       M1 =       15,000         M2 =       1,84,375       2,39,375       31-03-2015       By Balance c/d         31-03-2015       By Balance c/d       M1 =       40,000         M1 =       40,000       M1 =       40,000         M1 =       40,000       01-10-2015       By Depreciation A/c         M1 =       40,000       01-10-2015       By Depreciation A/c         M1 =       40,000       01-10-2015       By Depreciation A/c         M2 =       1,46,875       1,86,875       01-10-2015       By Depreciation A/c         (M2)       31-03-2016       By Balance c/d       (M2)

XI Accountancy NCERT Book Rationalised 2023-24	Depreciation Numerical Problem - 07	AccountsAptitude.com	
--	--	----------------------	--

## MACHINERY DISPOSAL ACCOUNT

Dr.					Cr.
Date	Particulars	Rs.	Date	Particulars	Rs.
01-10-2015	To Machinery A/c	32,500	01-10-2015	By Bank A/c	25,000
		1	01-10-2015	By Profit & Loss A/c	7,500
		32,500			32,500

