



Solution

COMPUTER ACCOUNT

Dr.			Cr.		
Date	Particulars	Rs.	Date	Particulars	Rs.
01-04-2010	To Balance b/d	50,000	31-03-2011	By Depreciation A/c	
01-07-2010	To Bank A/c	2,50,000		C1 = 12,000	
				C2 = 18,750	
				C3 = <u>750</u>	31,500
01-01-2011	To Bank A/c	30,000	31-03-2011	By Balance c/d	
				C1 = 38,000	
				C2 = 2,31,250	
				C3 = <u>29,250</u>	2,98,500
		3,30,000			3,30,000
01-04-2011	To Balance b/d		31-03-2012	By Depreciation A/c	
	C1 = 38,000			C1 = 12,000	
	C2 = 2,31,250			C2 = 25,000	
	C3 = <u>29,250</u>	2,98,500		C3 = <u>3,000</u>	40,000
			31-03-2012	By Balance c/d	
				C1 = 26,000	
				C2 = 2,06,250	
				C3 = <u>26,250</u>	2,58,500
		2,98,500			2,98,500



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Date	Particulars	Rs.	Date	Particulars	Rs.
01-04-2012	To Balance b/d		31-03-2013	By Depreciation A/c	
	C1 = 26,000			C1 = 12,000	
	C2 = 2,06,250			C2 = 25,000	
	C3 = <u>26,250</u>	2,58,500		C3 = <u>3,000</u>	40,000
			31-03-2013	By Balance c/d	
				C1 = 14,000	
				C2 = 1,81,250	
				C3 = <u>23,250</u>	2,18,500
		2,58,500			2,58,500
01-04-2013	To Balance b/d		31-03-2014	By Depreciation A/c	
	C1 = 14,000			C1 = 12,000	
	C2 = 1,81,250			C2 = 25,000	
	C3 = <u>23,250</u>	2,18,500		C3 = <u>3,000</u>	40,000
			31-03-2014	By Balance c/d	
				C1 = 2,000	
				C2 = 1,56,250	
				C3 = <u>20,250</u>	1,78,500
		2,18,500			2,18,500



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Date	Particulars	Rs.	Date	Particulars	Rs.
01-04-2014	To Balance b/d		01-04-2014	By Bank A/c (C2)	20,000
	C1 = 2,000		01-04-2014	By Profit & Loss A/c	1,36,250
	C2 = 1,56,250		31-03-2015	By Depreciation A/c	
	C3 = <u>20,250</u>	1,78,500		C1 = 2,000	
				C3 = 3,000	
				C4 = <u>5,333</u>	10,333
01-08-2014	To Bank A/c	80,000	31-03-2015	By Balance c/d	
				C1 = Nil	
				C2 = 17,250	
				C3 = <u>74,667</u>	91,917
		2,58,500			2,58,500

