



Solution

TRUCK ACCOUNT

Dr.			Cr.		
Date	Particulars	Rs.	Date	Particulars	Rs.
01-10-2010	To Bank A/c	8,00,000	31-03-2010	By Depreciation A/c (@15% for 6 months)	60,000
			31-03-2010	By Balance c/d	7,40,000
		8,00,000			8,00,000
01-04-2010	To Balance b/d	7,40,000	31-03-2012	By Depreciation A/c (@15% on 7,40,000)	1,11,000
			31-03-2012	By Balance c/d	6,29,000
		7,40,000			7,40,000
01-04-2012	To Balance b/d	6,29,000	31-03-2013	By Depreciation A/c (@15% on 6,29,000)	94,350
			31-03-2013	By Balance c/d	5,34,650
		6,29,000			6,29,000



Dr.			Cr.		
Date	Particulars	Rs.	Date	Particulars	Rs.
01-04-2013	To Balance b/d	5,34,650	31-12-2013	By Depreciation A/c (@15% on 5,34,650 for 9 months)	60,148
31-12-2013	To Profit & Loss A/c (Profit)	25,498	31-12-2013	By Bank A/c	5,00,000
		5,60,148			5,60,148

