XI Accountancy NCERT Book Rationalised 2023-24	Depreciation Numerical Problem - 15	AccountsAptitude.com		
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Solution

BUS ACCOUNT

Rs. 30,00,000	Date	Particulars	Rs.
30,00,000	01 10 0011	1	
	31-12-2011	By Depreciation A/c	
		(@15%)	4,50,000
	31-12-2011	By Balance c/d	25,50,000
30,00,000			30,00,000
25,50,000	31-12-2012	By Depreciation A/c	
		(@15% on 25,50,000)	3,82,500
	31-12-2012	By Balance c/d	21,67,500
CON	NI-20		
25,50,000	NIS		25,50,000
21,67,500	01-07-2013	By Depreciation A/c	
31,688		(6 months)	54,188
	01-07-2013	By Bank A/c	7,00,000
		(Insurance Claim)	
¥	31-12-2013	By Depreciation A/c	2,16,750
	31-12-2013	By Balance c/d	12,28,250
21,99,188			21,99,188
	25,50,000 25,50,000 21,67,500 31,688	25,50,000 31-12-2012 25,50,000 31-12-2012 25,50,000 01-07-2013 31,688 01-07-2013 31,688 31-12-2013 31,688 31-12-2013	25,50,000 31-12-2012 By Depreciation A/c (@15% on 25,50,000) 31-12-2012 By Balance c/d 25,50,000 A A 21,67,500 01-07-2013 By Depreciation A/c (6 months) 01-07-2013 By Bank A/c (Insurance Claim) 31-12-2013 By Depreciation A/c (By Bank A/c 31-12-2013 By Bank A/c 31-12-2013 By Depreciation A/c 31-12-2013 By Depreciation A/c

XI Accountancy NCERT Book Rationalised 2023-24	Depreciation Numerical Problem - 15	AccountsAptitude.com	ACCOUNTS ACCOUNTS K	
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Particulars				Cr.
i ui tivuiui J	Rs.	Date	Particulars	Rs.
`o Balance b/d	12,28,250	31-12-2014	By Depreciation A/c	
			(@15%)	1,84,237
		31-12-2014	By Balance c/d	10,44,013
	12,28,250			12,28,250
	o Balance b/d		31-12-2014	(@15%) 31-12-2014 By Balance c/d

Cost of Accidental Bus on 01-01-2013	07UN	= Rs. 7	,22,50	0
Depreciation on Accidental Bus on 01-07-2013	-	7,22,500 @ 15% for 6 mo	onths	
APT	ЦW	Rs. 54,188		
Value of Bus as on 01-07-2013	=	7,22,500 - 54,188	=	Rs. 6,68,312
Profit on Accidental Bus	-	7,00,000 - 6,68,312	=	Rs. 31,688
Depreciation on Rest Two Busses	-	(21,67,500 - 7,22,500)	=	Rs. 14,45,000
Depreciation	=	14,45,000 @ 15%	=	Rs. 2,16,750