XI Accountancy T.S.Grewal 2024 Edition	Depreciation Practical Problems - 06	AccountsAptitude.com	ACCOUNTS ACCOUNTS APTILUBE
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Solution

FURNITURE A/C

Date	Particulars	LF	Debit	Date	Particulars	LF	Credit
			Amount				Amount
01-04-2020	To Bank A/c		55,000	31-03-2021	By Depreciation A/c		5,000
			1	31-03-2021	By Balance c/d		50,000
			55,000				55,000
01-04-2021	To Balance b/d		50,000	31-03-2022	By Depreciation A/c		5,900
01-04-2021	To Bank A/c		9,500	31-03-2022	By Balance c/d		53,600
			59,500				59,500
01-04-2022	To Balance b/d		53,600	31-03-2023	By Depreciation A/c		5,900
			AC	31-03-2023	By Balance c/d		47,700
			53,600	Notes I III			53,600
01-04-2023	To Balance b/d	-	47,700	31-03-2024	By Depreciation A/c		6,300
01-10-2023	To Bank A/c		8,400	31-03-2024	By Balance c/d		49,800
			56,100		*		56,100
01-04-2024	To Balance b/d		49,800				

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Working Notes

	Furniture-1	Furniture-2	Furniture-3	Total
Purchase	55,000	-		55,000
Depreciation	-5,000			-5,000
WDV	50,000			50,000
Purchase		9500		9,500
Depreciation	-5,000	-900		-5,900
WDV	45,000	8,600		53,600
Depreciation	-5,000	-900		-5,900
WDV	40,000	7,700	TC	47,700
Purchase		ALCOUR	8400	8,400
Depreciation	-5,000	-900	-400	-6,300
WDV	35,000	6,800	8,000	49,800
	Depreciation WDV Purchase Depreciation WDV Depreciation WDV Purchase Depreciation	Depreciation-5,000WDV50,000PurchaseDepreciation-5,000WDV45,000Depreciation-5,000WDV40,000Purchase-5,000Depreciation-5,000	Depreciation -5,000 WDV 50,000 Purchase 9500 Depreciation -5,000 -900 WDV 45,000 8,600 Depreciation -5,000 -900 WDV 40,000 7,700 Purchase -900 -900 Depreciation -5,000 -900 Purchase -900 -900 Purchase -900 -900 Purchase -900 -900	Depreciation -5,000 wDv 50,000 Purchase 9500 Depreciation -5,000 wDv 45,000 wDv 45,000 Depreciation -5,000 wDv 40,000 Purchase 8400 Depreciation -5,000 wDv 40,000 Purchase 8400 Purchase -5,000