



Solution

FURNITURE A/C (Straight-line Method)

Date	Particulars	LF	Debit Amount	Date	Particulars	LF	Credit Amount
Year-1	To Bank A/c		4,000	Year-1	By Depreciation A/c		200
				Year-1	By Balance c/d		3,800
			4,000				4,000
Year-2	To Balance b/d		3,800	Year-2	By Depreciation A/c		200
				Year-2	By Balance c/d		3,600
			3,800				3,800
Year-3	To Balance b/d		3,600	Year-3	By Depreciation A/c		200
				Year-3	By Balance c/d		3,400
			3,600				3,600
Year-4	To Balance b/d		3,400	Year-4	By Depreciation A/c		200
				Year-4	By Balance c/d		3,200
			3,400				3,400



FURNITURE A/C (Written down Method)

Date	Particulars	LF	Debit Amount	Date	Particulars	LF	Credit Amount
Year-1	To Bank A/c		4,000	Year-1	By Depreciation A/c		200
				Year-1	By Balance c/d		3,800
			4,000				4,000
Year-2	To Balance b/d		3,800	Year-2	By Depreciation A/c		190
				Year-2	By Balance c/d		3,610
			3,800				3,800
Year-3	To Balance b/d		3,610	Year-3	By Depreciation A/c		181
				Year-3	By Balance c/d		3,429
			3,610				3,610
Year-4	To Balance b/d		3,429	Year-4	By Depreciation A/c		171
				Year-4	By Balance c/d		3,258
			3,429				3,429