

CHAPTER-6 - Accounting Equations

Short Answer Question

Question 1

Basic need of the accounting equation is as follows:

- (i) Accuracy in recording of financial transaction.
- (ii) Aids in the preparation of financial statements.
- (iii) Indicates the assets owned and debts due of the firm.
- (iv) Ensures company is always balanced, making it a vital equation for double entry system of accounting.

Question 2

Of the equations given, the following are correct

1, 4 and 8.

Question 3

Accounting Equation: $\text{Assets} = \text{Liabilities} + \text{Capital}$

i.e.,

$(\text{Rs.}5,000 + \text{Rs.}20,000 + \text{Rs.}60,000 + \text{Rs.}25,000) = \text{Liabilities} + \text{Rs.}75,000$

$\text{Liabilities} = 1,10,000 - 75,000$

Therefore, Rs.35,000/- is the total liabilities

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BM King



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