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Transactions - 1. 1 .Prepare accounting equation on the basis of the following: (a) Harsha started business with cash Rs 2, 00,000 (b) Purchased goods from Naman for cash Rs 40,000 (c) Sold goods to

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From Accountancy Class 11 Chapter 3 notes, students will learn that Recording of Transactions -1 involves some predetermined steps such as identifying the transactions which are to be registered and preparing the source documents which have already been registered in the basic book called a journal.



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Study Objectives and End-of-Chapter Exercises  
and Problems Study Objective Knowledge  
Comprehension Application Analysis Synthesis  
Evaluation \* 1. Explain the time period  
assumption. Q3-1 E3-1 \* 2. Explain the  
accrual basis of accounting. Q3-2 Q3-3 Q3-4  
Q3-5 E3-3 E3-10 E3-2 \* 3. Explain the reasons  
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Review. 33 terms. brandon ...

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3-11 Underapplied overhead implies that not

3-13 When automated equipment replaces enough  
overhead was assigned to jobs during the  
direct labor, overhead increases and direct  
labor period and therefore cost of goods sold  
was un- decreases. This results in an  
increase in the pre-derstated.

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Problems: C-2 3-1A Employee

*Chapter 3 - Problems Set A*

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business form ordering a bank to pay cash

from a bank account. double-entry accounting.

The recording of debit and credit parts of a

transaction. entry. Information for each ...



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Credit Adjusting Entries a. Dec. 31 Prepaid  
Rent 162 400 Rent Expense 654 400 b. 31  
Interest Expense 632 150 Interest Payable 222  
150 c. 31 Unused Supplies 173 300 Supplies  
Expense 668 300 d. 31 No adjustment is  
necessary.

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## *Solutions*

1. It is given that P Company purchases 80% of the common stock of S company for \$320,000. Net income and dividend of S company for 2015 were \$60,000 and \$20,000 respectively and for 2016 were \$90,000 and \$30,000 respectively and inventory worth \$10,000 more than cost were sold in 2015 and building worth \$30,000 has a remaining life of 10 years.

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