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Recording of 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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### 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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\* 1. Explain the time period assumption.

Q3-1 E3-1 \* 2. Explain the accrual basis of

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3-11 Underapplied overhead implies that  
not 3-13 When automated equipment  
replaces enough overhead was assigned to

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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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1,2,3,4,5,6,7,8,9,10,11,12,13,14 Case

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1. It is given that P Company purchases 80% of the common stock of S company for \$320,000. Net income and dividend of

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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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