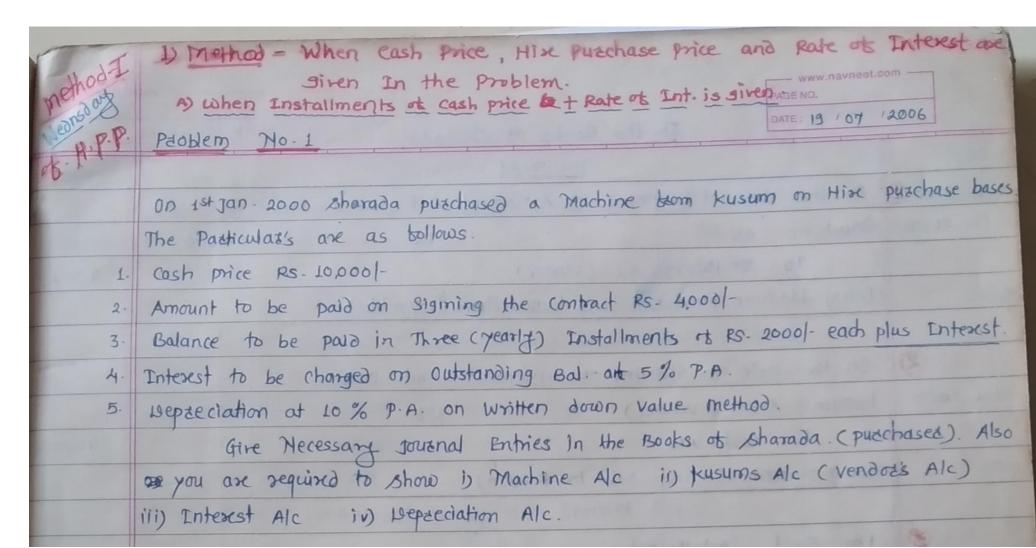
Problem No. 1

- Method 1 When Cash price, Hire Purchase price & Rate of Interest are given in the Problem.
- A) When Installment of cash price + Rate of Interest are given



		s Interest	a Call Street							
	Date	outstanding Bal or			Interest	Installment with Intoe				
	1.1.2000	10,000	201							
1	1.1.2000	4000		4000	-	4000				
out Cash bal	31-12-2000	6000	ul d raby	A THE MILL PROPERTY	Anadalistic 1	2 1-100				
	31-12-2000	2000		2000	300	2300				
out cash bal	1.1. 2001	4000			die motor	1100				
	31.12.2001	2000	303	2000	200	- 2200				
oint-cash bar-		2000			p colored					
	31-12-2002	2000	0.010	2000	100	2100				
				10,000	600	10,600				
	-			(cash price)	(tnt)	(Hire P.P.)				
	1									
	calculation of Deposiciation (Written down value method) on cash price.									
	Cash price - 10,000 19epr. 60231.12.2001 19epr. 602 31.12.2002									
				0-1000=9000 9000-900 = 8100						
	10% on 10,000 10% on 9000 10% on 8100									
	= 1000	1 - 0	- 90		= 810					

100	necessiated to see the sent of	DATE: /	100	3
	In the Books of Sharada		14	
	JOURNAL		- 11	1
L. 1. 2000 (I	on the wate of signing of Agreement Aunt. due to Vendo	-		
1.1.2000	138	4000		31
	To spe Kusum Alc (vended)		4000/	N
	(Being Machine puzchased beam kusum & Amt. payable) due	1 1 1 1 1 1 1 1		
	Chief the property and the control of the control o	DOLLAR ST		
2	On the 19ate of Signing of Agreement Amt. Paid	at townself		
1.1.2000		4000		
	To Cash Alc Paid	MINISTER OF	4000	3
	(Being Agreement Amt paid to Kusum)			
		PROBERT OF		
(5)	For First Installment.			П
31.12.200	First Installment due			П
	Machine Alc A	2000		3
	Interest Alc I	300		
	To kusum Alc (vendou)	4 4 4 5	2300	
	(Being ist Installment money with Int. Payable to Kusum)	10000		
4	First Installment paid.	Deb 2- 1	100	
-	kusum Alc (vendous DE	2300	- Carrier	п
	To Cash Alc		2300	
	(Being 1st Installment with Interest paid)			1
	L POPULIFICA DITTY PARTIES 1	-		1
6	For Depreciation charged	1		T
	Depreciation Alc 198	1000		1
0. ,2 2000	To Machine Alc	1000	1	1
		1	1000	1
	(Being Depr. charged @ 10% on cash price)	1000	1	-
6		1 200	1	-
31-12-250	for Bal- of Depr. & Int. Alc Trd. to p & L Alc	1 15 15 21	1	-
31-12 -2000	Paobit & Loss AIC 192	1360	1000	-
	use to wepreciation	1.	100	0
	to Interest	1000	3	00
	(Being Bal of 19ept Alc & Int . Alc is tro to por LAIC)		1	

10.1.	Pasticulaz	LE	Lebit	cocdit.
Date			*1-17 I	SE .
	For Second Installment money due. Machine Alc 198		2000	
1.12,2001	10-1		200	
	Interest Alc To kusum Alc (Vendoz)			2200
	(Being Second Installement money with Interest payable to kus	m		
	Charle Second Distancement with the Court of			(3)
8	For second Installment money paid			OU SHALL S
31.12.2001	kusum Alc (Vendore)		2,200	
31-12-2001	To cash Alc	24.0	CONTRACT.	2,200
	(Being second Installment money with Interest Paid)			
	CBEING PASIGNMENT WONG	1 100		(PL)
	For Depreciation changed	4		1 1 1 1 1 1
			900	1000
1-12-2001	Departial Alc To Machine Alc			900
	(Being Depreciation charged on Machine @ 10% W.D.V. meth	(60	1000	
	(Being Bepredator) Charges on mathing & 20,000			
10	For Bal of Depr. and Int. Alc tro. to Probit & Loss Als)		1	
	Probit and Loss Alc		1,100	
11-12-2001	Frost F and Loss Mr.			900
	To Departial Alc			200
1000	To Interest Alc			1
4	(Being Bal of Depr. Alc & Int. Alc tro. to P& L Alc)	-		
1		-		
6993	312 to 8 48 9000 111 9002	400 100		1001
11	For Third Installment moner			
971	Third Installment money due	911		
1.12.2002	Machine Alc Dr.	-	2,00	00
2 - 2	Interest AIC Dr.	1	10	00
lol T	To kusum Alc	3734	OF S	2,10
1.280	(Being Third Installment money with Interest Payab	le	The said	1972 51
2020	to kusum.)		1	
		A	1	
		and the	-	-

					MEAN.				10		
12	Third Installment	mo	mey paid	the second		-	1 0 1		0		
31-12-2002	2 kusum Alc				Dr.	-	2,1	.00			
	To Cash Alc							-	2,100		
	(Being Third Installment money paid with Interest)										
	A STATE OF THE STA	100	Many lat	Sheet proper	Larens Out at 1		1 000				
13)	For Depreciation	cho	irged								
31-12-2002	pepaeciation alc pr.							10			
	To Machie	ne	Alc		(2000)		-	1	810		
	(Being Depreciation	ch	arged on I	machine @ 10	%)	M					
					Impallators ton	1000	parte				
LA	For Bal. of Depr. A	te &	ent alc t	nd to Probit	& Loss Alc.						
31.12.2002	Paolit & Loss A	1c			Dr.		91	0	-		
	To Depacci	atio	n Alc		14 00				810		
	To Interest Alc.								100		
	(Being Bal of Depr. & Int. Alc tro. to Probit & loss Alc)										
	Coth sout of the state of the san age of the san age.										
			Ledgez	Alcis							
	-										
195.			Mach	ine Alc					Cr.		
Date	Pasticulas	1.	Amount	Date	Pasticula	×	n nati	T.	Amount		
1.1.2000	To Kusum's Ale		4,000	31.12.2000	By Deparecial		Alc	4	1,000		
31. 12.2000	To Kusum's Alc		2,000	31.12.2000	By Bal. C12				5,000		
			6,000	10000	In a Hakar		-	-			
1.1.2001	To Bal. bld		5,000	31.12.2001	By Depaeciati	-	01-	-	900		
31 . 12 . 2001	To Kusum's Alc		2,000	31 - 12 - 2001	By Bal. (18		AIC		6.100		
COLUMN TO SERVICE STATE OF THE PARTY OF THE			7,000		7 500. 210						
1.1.2002	To Bal. 610		6,100	71-12 20-13	B. 10-		377		7,000		
11.12.2002	To Kusum's Alc		2,000	31-12-2002	By Depreciati	ion	Alc		810		
-			8,100	31-12.2002	By Bal. 018		HILL		7,290		
	To Bal. bld	-			-		121	3	8100		
.1. 2003	10 Bal. 010		7.290								

kusumis Alc (Vendozis)						
Pasticular	J.	Amount	Date	Pasticulat	7.	Amount
		4,000	1.1.2000	By Machine Alc		4,000
		2,300	51-12-2000	By Machine Alc		2,000
	1000	21 39	31.12.2000	By Interest Alc		300
WHITE HICKOR SOOR THEFE	Herto	6,300	Swill of	cong at at annular (m)		6,300
To cosh Alc	100	2,200	31.12.2001	By Machine Alc		2,000
	600	Bes - 150	31.12.2001	By Interest Alc		200
Drawn proper bode	1	2,200	dra basu	t program and er		2,200
To cash Alc	1	2.100	31.12.2002	By Machine Alc		2,000
Total Hill Mills			31-12-2002	By Interest Alc		100
terotal to re	Isl	2100	113 1000	Hote		2,100
mulations forcet 153	78	Inter	lest Alc	or deal of the policies and		Cr.
Pazticulaz	7.6.	Amount	Date	Particular	J.F.	Amount
To Kusum's Alc		300	31.12.2000	By probit & Loss Alc		300
To kusum's Alc		200	31.12.2001	By probit & Los Alc	1	200
To kusum's Alc		100	31.12.2002	By Probil & Loss Ale	1 3	100
000		19:ерг	eciation Al	C	1	Cr.
Pasticulaz	J.F.	Amount	pate	Pasticulaz	J. b	Amount
To Machine Alc		1,000	31.12.2000	By Probit & Loss Alc		1,000
To Machine Alc		900	31.12.2001	By Protit & Loss Alc		900
To Machine Alcolor		810	31-12-2002	By Paolit & Loss Alc		810
	THE REAL PROPERTY.	The same of the sa			200	-
The second secon	To Cash Alc To Cash Alc To Cash Alc Particular To Kusum's Alc To Kusum's Alc To kusum's Alc To kusum's Alc To Machine Alc To Machine Alc	To Cash Alc To Cash Alc To Cash Alc To Cash Alc Pasticulas F. To Kusum's Alc To kusum's Alc To kusum's Alc To kusum's Alc To Machine Alc To Machine Alc	Pasticulas F. Amount To cash Alc 2,300 To cash Alc 2,300 To cash Alc 2,200 To cash Alc 2,200 To cash Alc 2,100 Inter Pasticulas F. Amount To kusum's Alc 300 To kusum's Alc 200 To kusum's Alc 100 Pasticulas F. Amount To Machine Alc 1,000 To Machine Alc 900	Pasticulaz F. Amount 19 ate To Cash Alc 4,000 1.1.2000 To Cash Alc 2,300 31.12.2000 G.300 To Cash Alc 2,200 31.12.2001 2,200 31.12.2001 2,200 31.12.2002 2100 31.12.2002 2100 31.12.2002 2100 31.12.2002 2100 31.12.2002 2100 31.12.2002 2100 31.12.2002 2100 31.12.2002 2100 31.12.2002 2100 31.12.2002 2100 31.12.2002 To kusum's Alc 200 31.12.2001 To kusum's Alc 100 31.12.2002 19epreciation Al Pasticulaz J. Amount 19ate To Machine Alc 1,000 31.12.2000 To Machine Alc 900 31.12.2000	To Cash Alc To Cash Alc To Cash Alc 2,300 31.12.2000 By Machine Alc 31.12.2000 By Machine Alc 31.12.2001 By Machine Alc 31.12.2001 By Machine Alc 31.12.2001 By Machine Alc 31.12.2001 By Machine Alc 31.12.2002 By Interest Alc 2,200 Interest Alc 2100 Interest Alc 21	Pasticulaz F. Amount Date Pasticulaz F.

Thank u