

**CA CPT Account Practice Sheet**

1. If purchasing price is Rs.4,00,000, scrap value Rs. 50,000, find depreciation by SLM if life is 8 years .
2. If purchasing price is Rs.9,00,000, scrap value Rs. 50,000, find depreciation of 6th year by WDV @12% if life is 8 years.
3. If purchasing price is Rs.5,00,000, scrap value Rs.40,000, find depreciation by sum of years digit method of 6th year if life is 12 years .
4. If purchasing price is Rs. 9,00,000, scrap value ₹80,000, find depreciation by sum of years digit method of 75th year if life is 120 years .
5. If purchasing price is Rs. 9,00,000, scrap value Rs. 50,000, find depreciation by production units method of 4th year if life is 5 years, units of 1st year are 10,000 and units increases by 5000 every year .
6. If purchasing price is Rs. 9,00,000, scrap value Rs. 50,000, find depreciation by production units method of 4th year if life is 5 years, units of 1st year are 10,000 and units increases by 5000 every year and machine hours pu are 2, 4 ,6, 8 & 10 respectively