TS Grewal

Class 11

Accountancy Solutions

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CHAPTER-4 - Origin of Transactions, Source Documents, and Preparations of Vouchers

Q1
Solution:

i) Please find the purchase voucher below:-

Received ----------	M/s. Goodluck Computers	
	Voucher No.	Date: January 1, 2019
		Amount (Rs.)
	Debit:	
	Purchase A/c	6,000
	Input CGST A/c	360
	Input SGST A/c	360
	(Purchase of 4 mouse vide cash memo. No. 338, and 6% CGST,and SGST paid)	
Revenue Stamp		6,720
	Sd/- Manager	Sd/- Accountant

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ii) Please find the wages voucher below:-

Received ----------	M/s. Goodluck Computers	
	Voucher No.	Date: January 8, 2019
		Amount (Rs.)
	Debit: Wages a/c (Wages paid for the month of December 2018 vide wage memo. No. 44)	10,000
Revenue Stamp		10,000
	Sd/- Manager	Sd/- Accountant

iii) Please find the purchase voucher below:-

Received ----------	M/s. Goodluck Computers	
	Voucher No.	Date: January 12, 2019
		Amount (Rs.)
	Debit: Purchase A/c Input CGST A/c Input SGST A/c (Purchase of 2 desktop computers from M/s. Computech vide cash memo. No. 170 , and 6% CGST,and SGST paid)	32,500 1,950 1,950
Revenue Stamp		36,400
	Sd/- Manager	Sd/- Accountant

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iv) Please find the repairs voucher below :-

Received	**M/s. Goodluck Computers** Voucher No. Date: January 25, 2019	**Amount (Rs.)**
Revenue Stamp	Debit: Repairs A/c Input CGST A/c Input SGST A/c (Cash paid to Hari and Sons vide Receipt No. 102 for repairs, and 6% CGST,and SGST paid)	1,000 60 60 1,120
	Sd/- Manager	Sd/- Accountant

v) Please find the postage voucher below :-

Received	**M/s. Goodluck Computers** Voucher No. Date: January 28, 2019	**Amount (Rs.)**
Revenue Stamp	Debit: Postage a/c (Paid postage)	200 200
	Sd/- Manager	Sd/- Accountant

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vi) Please find the purchase voucher below:-

Received ---------- Revenue Stamp	**M/s. Goodluck Computers** Voucher No. Date: January 30, 2019	**Amount (Rs.)**
	Credit: Bank (Cash withdrawn from bank)	10,000
		10,000
	Sd/- Manager	Sd/- Accountant

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Q2

Solution:

i) **Please find the cash voucher below:-**

Received - - -

ii) Please find the purchase voucher below:-

Received ---------- Revenue Stamp	"Company Name"	
	Voucher No.	Date: January 1, 2019
		Amount (Rs.)
	Debit:	
	Furniture A/c	10,000
	Input CGST A/c	600
	Input SGST A/c	600
	(Purchase of furniture using cash memo. No. 210 , and 6% CGST,and SGST paid)	
		11,200
	Sd/- Manager	Sd/- Accountant

iii) Please find the bank voucher below:-

Received ---------- Revenue Stamp	"Company Name"	
	Voucher No.	Date: January 5, 2019
		Amount (Rs.)
	Debit:	
	Bank	60,000
	(Bank A/c opened in Canara Bank)	
		60,000
	Sd/- Manager	Sd/- Accountant

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iv) Please find the purchase voucher below :-

Received ----------	**"Company Name"** Voucher No. Date: January 10, 2019	**Amount (Rs.)**
	Debit: Purchase A/c Input CGST A/c Input SGST A/c	 20,000 1,200 1,200
		22,400
Revenue Stamp	Credit: M/s. Madras Store (Vide. Bill No. 291 for purchase of garments, and 6% CGST, SGST paid)	 22,400
		22,400
	Sd/- Manager	Sd/- Accountant

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v) Please find the sales voucher below:-

Received ---------- Revenue Stamp	**"Company Name"** Voucher No. Date: January 12, 2019	**Amount (Rs.)**
	Debit: Ram Prakash A/c	5,600
		5,600
	Credit: Sales A/c Output CGST A/c Output SGST A/c (Shirts sold vide. Bill No.- 1, charging 6% CGST and SGST)	5,000 300 300
		5,600
	Sd/- Manager	Sd/- Accountant

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vi) Please find the sales voucher below:-

Received - - -

viii) Please find the bank voucher below:-

Received ----------	**"Company Name"** Voucher No. Date: January 27, 2019	**Amount (Rs.)**
	Debit: Drawings A/c	5,000
		5,000
	Credit: Bank A/c (Drawings made via cheque no- 51003)	5,000
Revenue Stamp		5,000
	Sd/- Manager	Sd/- Accountant

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Q3

Solution:

i) Please find the purchase voucher below:-

Received ----------	**M/s Computer Aids** Voucher No. Date: January 1, 2019	**Amount (Rs.)**
	Debit: Purchase A/c Input CGST A/c Input SGST A/c (Computer purchased for resale vid. Cash memo No. 512 , and 6% CGST,and SGST paid)	 7,200 432 432
Revenue Stamp		8,064
	Sd/- Manager	Sd/- Accountant

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ii) Please find the salary voucher below:-

Received ----------	**M/s Computer Aids** Voucher No. Date: January 8, 2019	**Amount (Rs.)**
	Debit: Salary a/c (Salary paid for the month of December 2018 vide salary sheet. No. 29)	10,000
Revenue Stamp		10,000
	Sd/- Manager	Sd/- Accountant

iii) Please find the sales voucher below:-

Received ----------	**M/s Computer Aids** Voucher No. Date: January 10 2019	**Amount (Rs.)**
	Credit: Sales A/c Output CGST A/c Output SGST A/c (Computer sold for vide. Cash Memo No. – 64 charging 6% CGST and SGST)	12,000 720 720
Revenue Stamp		13,440
	Sd/- Manager	Sd/- Accountant

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iv) Please find the bank voucher below:-

Received ----------	**M/s Computer Aids**	
	Voucher No.	Date: January 15, 2019
		Amount (Rs.)
	Credit: Bank A/c (Cash drawn made via cheque no-13465)	1,700
Revenue Stamp		1,700
	Sd/- Manager	Sd/- Accountant

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Q4

Solution:

i) Please find the purchase voucher below:-

Received ----------	**M/s Elegant Furniture's**	
	Voucher No.	Date: January 1, 2019
		Amount (Rs.)
	Debit:	
	Purchase A/c	7,500
	Input CGST A/c	450
	Input SGST A/c	450
	(Purchase of furniture vid. Cash memo No. 241 , and 6% CGST, and SGST paid)	
Revenue Stamp		8,400
	Sd/- Manager	Sd/- Accountant

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ii) Please find the purchase voucher below:-

Received	M/s Elegant Furniture's	
	Voucher No. Date: January 8, 2019	**Amount (Rs.)**
	Debit: Machinery A/c Input CGST A/c Input SGST A/c (Purchased 2 machinery from Mani & Sons for Cash memo No. 1230 and 6% CGST,and SGST paid)	 5,000 300 300 5,600
Revenue Stamp	Sd/- Manager	Sd/- Accountant

iii) Please find the conveyance voucher below:-

Received	M/s Elegant Furniture's	
	Voucher No. Date: January 20, 2019	**Amount (Rs.)**
	Debit: Conveyance A/c (Paid for conveyance)	 150 150
Revenue Stamp	Sd/- Manager	Sd/- Accountant

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iv) Please find the sales voucher below:-

Received ----------	**M/s Elegant Furniture's** Voucher No. Date: January 27, 2019	**Amount (Rs.)**
Revenue Stamp	Credit: Typewriter A/c Output CGST A/c Output SGST A/c (Sold Typewriter vide. Bill No.- 314, charging 6% CGST and SGST)	500 30 30
		560
	Sd/- Manager	Sd/- Accountant

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Q5
Solution:

i) Please find the cash voucher below:-

Received ----------	**"Company Name"** Voucher No. Date: January 5, 2019	**Amount (Rs.)**
	Credit: Wahi & Co. A/c (Wahi & Co. paid cash vide Cash receipt No – 551)	10,000
Revenue Stamp		10,000
	Sd/- Manager	Sd/- Accountant

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ii) Please find the commission voucher below:-

| Received - - -

iv) Please find the sales voucher below:-

Received - - -

Q6
Solution:

i) Please find the purchase voucher below:-

Received ----------	**"Company Name"** Voucher No. Date: January 7, 2019	**Amount (Rs.)**
	Debit: Purchase A/c Input IGST A/c	4,700 564
		5,264
	Credit: M/s. Eufora (Goods purchased Vide. Bill No. 912 for and 12% IGST paid)	5,264
Revenue Stamp		5,264
	Sd/- Manager	Sd/- Accountant

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ii) Please find the sales voucher below:-

| Received - - -

iii) Please find the depreciation voucher below:-

Received ----------	**"Company Name"** Voucher No. Date: January 31, 2019	**Amount (Rs.)**
	Debit: Depreciation A/c	20,000
		20,000
	Credit: Building A/c (Depreciation charged on machinery @ 10% p.a)	20,000
Revenue Stamp		20,000
	Sd/- Manager	Sd/- Accountant

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