

TS Grewal

Class 11

Accountancy Solutions



CHAPTER-6 - Ledger

Q1

Solution

Please find below the journal entries of the transactions:

Journal Book					
Date	Particulars		L.F.	Dr. (₹)	Cr. (₹)
2019 1st April	Cash A/c To Capital A/c (Being Mohit began business with cash)	Dr.		50,000	50,000
3rd April	Purchase A/c To Rita A/c (Being purchase of goods)	Dr.		20,000	20,000
4th April	Rita A/c To Cash A/c (Being payment of cash to Rita)	Dr.		10,000	10,000
6th April	Rohit A/c To Sales A/C (Being sale of goods)	Dr.		25,000	25,000
8th April	Cash A/c To Rohit A/c (Being received cash from Rohit)	Dr.		20,000	20,000
12th April	Purchase A/c To Rita A/c (Being purchase of goods)	Dr.		12,000	12,000
18th April	Rita A/c To Cash A/c	Dr.		20,000	20,000

	(Being cash paid to Rita)				
25th April	Rohit A/c To Sales A/c (Being goods sold to Rohit)	Dr.		10,000	10,000
30th April	Cash A/c To Rohit A/c (Being cash received from Ramon)	Dr.		6,000	6,000
	Total			1,73,000	1,73,000

Ledgers

Please find below the transactions under cash account:

Cash A/c

Dr.				Cr.			
Date 2018	Particulars	J · F	₹	Date 2018	Particulars	J · F	₹
1 st April	To Capital A/c		50,000	4 th April	To Rita A/c		10,000
8 th April	To Rohit A/c		20,000	18 th April	To Rita A/c		20,000
30 th April	To Rohit A/c		6,000	30 th April	By Balance c/d		46,000
	Total		76,000		Total		76,000
1 st May	To Balance b/d		46,000				

Please find below the transactions under capital account:

Capital A/c

Dr.				Cr.			
Date 2018	Particulars	J.F	₹	Date 2018	Particulars	J.F	₹

30 th April	To Balance c/d		50,00 0	1 st April	By Cash A/c		50,00 0
	Total		50,00 0		Total		50,00 0
				30 th April	By Balance b/d		50,00 0

Please find below the transactions under purchase account:

Purchase A/c

Date 2018	Particular s	J . F	₹	Date 2018	Particular s	J. F	₹
3 rd April	To Rita A/c		20,00 0	30 th April	By Balance c/d		32,000
12 th April	To Rita A/c		12,00 0				
	Total		32,00 0		Total		32,000
1 st May	To Balance b/d		32,00 0				

Please find below the transactions under Rita's account:

Rita's A/c

Dr.				Cr.			
Date 2018	Particular s	J . F	₹	Date 2018	Particulars	J. F	₹
4 th April	To Cash A/c		10,00 0	3 rd Apri	By Purchase		20,000

				1	A/c		
18 th April	To Cash A/c		20,00 0	12 th Apri 1	By Purchase A/c		12,000
30 th April	To Balance c/d		2,000				
	Total		32,00 0		Total		32,000
				1 st May	By Balance b/d		2,000

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Please find below the transactions under Rohit's account:

Rohit's A/c

Date 2018	Particulars	J . F	₹	Date 2018	Particulars	J. F	₹
5 th April	To Sale A/c		25,00 0	3 rd April	By Purchase A/c		20,000
25 th April	To Sale A/c		10,00 0	12 th April	By Purchase A/c		6,000
					By Balance c/d		9,000
	Total		35,00 0		Total		35,000
1 st May	To Balance b/d		9,000				

Please find below the transactions under sale account:

Sales A/c

Dr.							Cr.
Date 2018	Particulars	J . F	₹	Date 2018	Particulars	J . F	₹
30 th April	To Balance c/d		35,00 0	3 rd April	By Rohit A/c		25,000
				12 th April	By Rohit A/c		10,000

			1			
	Total		35,000		Total	35,000
			1 st May	By Balance b/d		35,000

Q2

Solution

Please find below the journal entries and ledgers for the transactions:

Journal Book as on 31/01/19					
Date	Particulars		LF	Amount (Dr.)	Amount (Cr.)
2019					
01-Jan	Cash A/c	Dr.		1,00,000	
	To Capital A/c				1,00,000
	(Being capital introduced)				
02-Jan	Purchase A/c	Dr.		20,000	
	To Cash A/c				20,000
	(Being purchase of goods)				
03-Jan	Cash A/c	Dr.		7,000	
	To Sales A/c				7,000
	(Being sale of goods)				
15-Jan	Shravan A/c	Dr.		6,000	

	To Sales A/c				6,000
	(Being sale of goods on credit)				
18-Jan	Purchase A/c	Dr.		50,000	
	To Anurag A/c				50,000
	(Being goods purchased)				
19-Jan	Anurag A/c	Dr.		5,000	
	To Purchase Return A/c				5,000
	(Beings goods returned)				
20-Jan	Cash A/c	Dr.		30,000	
	To Sales A/c				30,000
	(Being goods sold for cash)				
22-Jan	Electricity A/c	Dr.		1,000	
	To Cash A/c				1,000
	(Being electricity bill met)				
28-Jan	Telephone A/c	Dr.		500	
	To Cash A/c				500
	(Being telephone bill met)				
29-Jan	Rent A/c	Dr.		8000	
	To Cash A/c				8000
	(Being rent paid)				

31-Jan	Wages A/c	Dr.		3,000	
	To Cash A/c				3,000
	(Being Wages paid)				
	Total			2,30,500	2,30,500

Dr.		Cash A/c				Cr.	
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
01-Jan	To Capital A/C		1,00,000	02-Jan	By Purchase A/c		20,000
03-Jan	To Sales A/c		7,000	22-Jan	By Electricity A/c		1,000
20-Jan	To Sales A/c		30,000	28-Jan	By Telephone A/c		500
				29-Jan	By Rent A/c		800
				31-Jan	By Wages A/c		3,000
				31-Jan	By Balance c/d		1,11,700
			1,37,000				1,37,000

Dr.		Capital A/c				Cr.	
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
01-Jan	To Cash A/C		1,00,000	31-Jan	By Balance c/d		1,00,000
			1,00,000				1,00,000

Dr.	Purchase A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
02-Jan	To Cash A/c			31-Jan	By Balance c/d		70,000
18-Jan	To Anurag A/c						
			70,000				70,000

Dr.	Sales A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
31- Jan	To Balance c/d		43,000	03- Jan	By Cash A/c		7,000
				15- Jan	By Shravan A/c		6,000
				20- Jan	By Cash A/c		30,000
			43,000				43,000

Dr.	Shravan A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
15-Jan	To Sales A/c		6,000	31-Jan	By Balance c/d		6,000
			6,000				6,000

Dr.	Anurag A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
19-Jan	To Purchase Return A/c		5,000	18-Jan	By Purchase A/c		50,000
31-Jan	To Balance c/d		45,000				
			50,000				50,000

Dr.	Purchase Return A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
31-Jan	To Balance c/d		5,000	19-Jan	Anurag A/c		5,000
			5,000				5,000

Dr.	Electricity A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
22-Jan	To Cash A/c		1,000	31-Jan	By Balance c/d		1,000
			1,000				1,000

Dr.	Telephone A/c						Cr.
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Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
28-Jan	To Cash A/c		500	31-Jan	By Balance c/d		500
			500				500

Dr.	Rent A/c						Cr
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
29-Jan	To Cash A/c		800	31-Jan	By Balance c/d		800
			800				800

Dr.	Wages A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
31-Jan	To Cash A/c		3,000	31-Jan	By Balance c/d		3,000
			3,000				3,000

Q3

Solution

Please find below the journal entries and ledgers for the transactions:

Journal Book as on 31/01/19

Date	Particulars		LF	Amount (Dr.)	Amount (Cr.)
2019					
01-Jan	Cash A/c	Dr.		1,00,000	
	To Capital A/c				1,00,000
	(Being capital introduced)				
03-Jan	Purchase A/c	Dr.		20,000	
	To Gupta & Co. A/c				20,000
	(Being goods purchased)				
05-Jan	Cash A/c	Dr.		5,000	
	To Sales A/c				5,000
	(Being sale of goods)				
08-Jan	Purchase A/c	Dr.		8,000	
	To Cash A/c				8,000

	(Being goods purchased)				
10-Jan	Ahmed & Co. A/c	Dr.		10,000	
	To Sales A/c				10,000
	(Being goods sold)				
11-Jan	Bank A/c	Dr.		50,000	
	To Cash A/c				50,000
	(Being deposit of cash into bank)				
13-Jan	Computer A/c	Dr.		20,000	
	To Cash A/c				20,000
	(Being purchase of computer)				
15-Jan	Cash A/c	Dr.		70,000	
	To Mehboob Loan A/c				70,000
	(Being loan taken from Mehboob)				
16-Jan	Sales Return A/c	Dr.		2,000	
	To Ahmed & Co. A/c				2,000

	(Being goods returned by Ahmed & Co.)				
17-Jan	Furniture A/c	Dr.		10,000	
	To Mehfil Mart A/c				10,000
	(Being furniture purchased)				
18-Jan	Interest on Mehboob Loan A/c	Dr.		2,000	
	To Cash A/c				2,000
	(Being interest on loan paid)				
19-Jan	Insurance Claim A/c	Dr.		1,000	
	To Ahmed & Co. A/c				1,000
	(Being insurance claim made due)				
22-Jan	Rent A/c	Dr.		2,000	
	To Bank A/c				2,000
	(Being rent paid)				
24-Jan	Cash A/c	Dr.		20,000	
	To Bank A/c				20,000

	(Being cash drawn from bank)				
25-Jan	Cash A/c	Dr.		9,000	
	To Sales A/c				9,000
	(Being goods sold)				
26-Jan	Loss by Accident A/c	Dr.		10,000	
	To Purchase A/c				10,000
	(Being goods lost in accident)				
27-Jan	Advertisement A/c	Dr.		5,000	
	To Bank A/c				5,000
	(Being advertisement expense paid)				
28-Jan	Bank A/c	Dr.		7,000	
	To Ahmed & Co. A/c				7,000
	(Being payment made in full settlement)				
29-Jan	Gupta & Co. A/c	Dr.		20,000	

	To Bank A/c				19,200
	To Discount Received A/c				800
	(Being payment made and discount received)				
31-Jan	Cash A/c	Dr.		500	
	To Sundry Income A/c				500
	(Being received sundry income)				
	Total			3,71,500	3,71,500

Dr.		Cash A/c				Cr.	
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
01-Jan	To Capital A/c		1,00,000	08-Jan	By Purchase A/c		8,000
05-Jan	To Sales A/c		5,000	11-Jan	By Bank Ac		50,000
15-Jan	To Mehboob Loan A/c		70,000	13-Jan	By Computer A/c		20,000

24-Jan	To Bank A/c		20,000	18-Jan	By Interest on Mehboob Loan A/c		2,000
25-Jan	To Sales A/c		9,000	31-Jan	By Balance c/d		1,24,500
31-Jan	To Sundry Income A/c		500				
			2,04,500				2,04,500

Dr.		Purchase A/c					Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
03-Jan	To Gupta & Co. A/c		20,000	26-Jan	By Loss on Accident A/c		10,000
08-Jan	To Cash A/c		8,000	31-Jan	By Balance c/d		18,000
			28,000				28,000

Dr.		Capital A/c					Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
31-Jan	To Balance c/d		1,00,000	01-Jan	By Cash A/c		1,00,000

			1,00,000				1,00,000
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Dr.		Sales A/c					Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
31-Jan	To Balance c/d		24,000	05-Jan	By Cash A/c		5,000
				10-Jan	By Ahmed & Co. A/c		10,000
				25-Jan	By Cash A/c		9,000
			24,000				24,000

Dr.		Gupta & Co. A/c					Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
29-Jan	To Bank A/c		19,200	03-Jan	By Purchase A/c		20,000
29-Jan	To Discount Received A/c		800				
			20,000				20,000

Dr.		Ahmed & Co. A/c					Cr.
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Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
10-Jan	To Sales A/c		10,000	16-Jan	By Sales Return A/c		2,000
				19-Jan	By Insurance Claim A/c		1,000
				28-Jan	By Bank A/c		7,000
			10,000				10,000

Dr.	Bank A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
11-Jan	To Cash A/c			22-Jan	By Rent A/c		2,000
28-Jan	To Ahmed & Co. A/c			24-Jan	By Cash A/c		20,000
				27-Jan	By Advertisement A/c		5,000
				29-Jan	By Gupta & Co. A/c		19,200
				31-Jan	By Balance c/d		10,800

			57,000				57,000
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Dr.	Computer A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
13-Jan	To Cash A/c		20,000	31-Jan	By Balance c/d		20,000
			20,000				20,000

Dr.	Mehboob Loan A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
31-Jan	To Balance c/d		70,000	15-Jan	By Cash A/c		70,000
			70,000				70,000

Dr.	Insurance Claim A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
19-Jan	To Ahmed & Co. A/c		1,000	31-Jan	By Balance c/d		1,000
			1,000				1,000

Dr.	Rent A/c	Cr.
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Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
22-Jan	To Bank A/c		2,000	31-Jan	By Balance c/d		2,000
			2,000				2,000
Dr.	Loss by Accident A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
26-Jan	To Purchase A/c		10,000	31-Jan	By Balance c/d		10,000
			10,000				10,000

Dr.	Advertisement A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
27-Jan	To Bank A/c		5,000	31-Jan	By Balance c/d		5,000
			5,000				5,000

Dr.	Sales Return A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			

16-Jan	To Ahmed & Co. A/c		2,000	31-Jan	By Balance c/d		2,000
			2,000				2,000

Dr. Mehfil Mart A/c				Cr.			
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
17-Jan	To Furniture A/c		10,000	31-Jan	By Balance c/d		10,000
			10,000				10,000

Dr. Furniture A/c				Cr.			
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
31-Jan	To Balance c/d		10,000	17-Jan	By Mehfil Mart A/c		10,000
			10,000				10,000

Dr. Interest on Mehboob Loan A/c				Cr.			
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
18-Jan	To Cash A/c		2,000	31-Jan	By Balance c/d		2,000
			2,000				2,000

Dr.		Discount Allowed A/c					Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
28-Jan	To Ahmed & Co. A/c		800	31-Jan	By Balance c/d		800
			800				800

Dr.		Discount Received A/c					Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
31-Jan	To Balance c/d		2,000	29-Jan	By Gupta & Co. A/c		2,000
			2,000				2,000

Dr.		Sundry Income A/c					Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
31-Jan	To Balance c/d		500	31-Jan	By Cash A/c		500
			500				500

Q4

Solution

Please find below the journal entries and ledgers of the transactions:

Journal Book as on 30/4/19					
Date	Particulars		LF	Amount (Dr.)	Amount (Cr.)
2019					
01-Apr	Cash A/c	Dr.		1,50,000	
	To Capital A/c				1,50,000
	(Being capital introduced)				
02-Apr	Bank A/c	Dr.		50,000	
	To Cash A/c				50,000
	(Being bank a/c opened)				
03-Apr	Furniture A/c	Dr.		20,000	
	To Cash A/c				20,000
	(Being furniture purchased)				
07-Apr	Purchase A/c	Dr.		30,000	
	To Cash A/c				30,000
	(Being goods purchased)				

08- Apr	Purchase A/c	Dr.	42,000	
	To M/s Hema Traders A/c			42,000
	(Beings purchase of goods)			
10- Apr	Cash A/c	Dr.	30,000	
	To Sales A/c			30,000
	(Being goods sold)			
14- Apr	M/s Gupta Traders A/c	Dr.	12,000	
	To Sales A/c			12,000
	(Being goods sold)			
16- Apr	Rent A/c	Dr.	4,000	
	To Cash A/c			4,000
	(Being rent paid)			
18- Apr	Electricity A/c	Dr.	1,000	
	To Cash A/c			1,000
	(Being electricity bill paid)			
20- Apr	Cash A/c	Dr.	12,000	
	To Gupta Traders A/c			12,000

	(Being cash received)				
22- Apr	Hema Traders A/c	Dr.		2,000	
	To Purchase Return A/c				2,000
	(Being goods returned)				
23- Apr	Hema Traders A/c	Dr.		40,000	
	To Cash A/c				40,000
	(Being creditor paid)				
25- Apr	Postage A/c	Dr.		100	
	To Cash A/c				100
	(Being postage paid)				
30- Apr	Salary A/c	Dr.		4,000	
	To Cash A/C				4,000
	(Being salary paid)				
	Total			3,97,100	3,97,100

Dr.	Cash A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			

01-Apr	To Capital A/c		1,50,000	02-Apr	By Bank A/c		50,000
10-Apr	To Sales A/c		30,000	03-Apr	By Furniture A/c		20,000
20-Apr	To Gupta Traders A/c		12,000	07-Apr	By Purchase A/c		30,000
				16-Apr	By Rent A/c		4,000
				18-Apr	By Electricity A/c		1,000
				23-Apr	By Hema Traders A/c		40,000
				25-Apr	By Postage A/c		100
				30-Apr	By Salary A/c		4,000
				30-Apr	By Balance c/d		42,900
			1,92,000				1,92,000
Dr.	Capital A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			

01- Apr	To Cash A/c		1,50,000	30- Apr	By Balance c/d		1,50,000
			1,50,000				1,50,000

Dr.		Bank A/c					Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
02- Apr	To Cash A/c		50,000	30- Apr	By Balance c/d		50,000
			50,000				50,000

Dr.		Furniture A/c					Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
03- Apr	To Cash A/c		20,000	30- Apr	By Balance c/d		20,000
			20,000				20,000

Dr.		Purchase A/c					Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
07- Apr	To Cash A/c		30,000	30- Apr	By Balance c/d		72,000

08-Apr	To M/s Hema Traders A/c		42,000				
			72,000				72,000

Dr.				Sales A/c				Cr.	
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount		
2019				2019					
30-Apr	To Balance c/d		42,000	10-Apr	By Cash A/c		30,000		
				14-Apr	By Gupta Traders A/c		12,000		
			42,000				42,000		

Dr.				Gupta Traders A/c				Cr.	
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount		
2019				2019					
14-Apr	To Sales A/c		12,000	20-Apr	By Cash A/c		12,000		
			12,000				12,000		

Dr.				Rent A/c				Cr.	
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount		
2019				2019					

16- Apr	To Cash A/c		4,000	30- Apr	By Balance c/d		4,000
			4,000				4,000

Dr.		Hema Traders A/c				Cr.	
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
22- Apr	To Purchase Return A/c		2,000	08- Apr	By Purchase A/c		42,000
23- Apr	To Cash A/c		40,000				
			42,000				42,000

Dr.		Electricity A/c				Cr.	
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
18- Apr	To Cash A/c		1,000	30- Apr	By Balance c/d		1,000
			1,000				1,000

Dr.		Purchase Return A/c				Cr.	
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			

30- Apr	To Balance c/d		2,000	22- Apr	By Hema Traders A/c		2,000
			2,000				2,000

Dr.				Postage A/c				Cr.	
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount		
2019				2019					
25- Apr	To Cash A/c		100	30- Apr	By Balance c/d		100		
			100				100		

Dr.				Salary A/c				Cr.	
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount		
2019				2019					
30- Apr	To Cash A/c		4,000	30- Apr	By Balance c/d		4,000		
			4,000				4,000		

Q5**Solution**

Please find below the journal entries and ledgers of the transactions:

Journal Book as on 31/3/19					
Date	Particulars		LF	Amount (Dr.)	Amount (Cr.)
2019					
01- Mar	Cash A/c	Dr.		2,00,000	
	To Capital A/c				2,00,000
	(Being capital introduced)				
02- Mar	Bank A/c	Dr.		80,000	
	To Cash A/c				80,000
	(Being bank a/c opened)				
04- Mar	Purchase A/c	Dr.		24,000	
	To Raj A/c				24,000
	(Being goods purchased)				
05- Mar	Purchase A/c	Dr.		30,000	
	To Cash A/c				30,000
	(Being goods purchased)				

08- Mar	Naman A/c	Dr.	12,000	
	To Sales A/c			12,000
	(Being goods sold)			
10- Mar	Raj A/c	Dr.	22,000	
	To Cash A/c			22,000
	(Being cash paid)			
15- Mar	Cash A/c	Dr.	11,700	
	Discount Allowed A/c		300	
	To Naman A/c			12,000
	(Being cash received and discount allowed)			
16- Mar	Wages A/c	Dr.	200	
	To Cash A/c			200
	(Being Wage paid)			
18- Mar	Furniture A/c	Dr.	5,000	
	To Cash A/c			5,000
	(Being furniture purchased)			
20-	Drawings A/c	Dr.	4,000	

Mar					
	To Cash A/c				4,000
	(Being cash drawn for personal use)				
22-Mar	Rent A/c	Dr.		3,000	
	To Bank A/c				3,000
	(Being rent paid)				
23-Mar	Drawings A/c	Dr.		2,000	
	To Purchase A/c				2,000
	(Beings goods drawn for personal use)				
24-Mar	Cash A/c	Dr.		6,000	
	To Bank A/c				6,000
	(Being cash drawn from bank)				
26-Mar	Cash A/c	Dr.		1,000	
	To Commission A/c				1,000
	(Being commission received)				

27- Mar	Bank Charges A/c	Dr.		300	
	To Bank A/c				300
	(Being bank charges met)				
28- Mar	Drawings A/c	Dr.		3,000	
	To Bank A/c				3,000
	(Being cash drawn for personal use)				
29- Mar	Salary A/c	Dr.		10,000	
	To Cash A/c				10,000
	(Being Salary paid)				
30- Mar	Cash A/c	Dr.		20,000	
	To Sales A/c				20,000
	(Being goods sold)				
	Total			4,34,500	4,34,500

Dr.	Cash A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			

01-Mar	To Capital A/c		2,00,000	02-Mar	By Bank A/c		80,000
15-Mar	To Naman A/c		11,700	05-Mar	By Purchase A/c		30,000
24-Mar	To Bank A/c		6,000	10-Mar	By Raj A/c		22,000
26-Mar	To Commission A/c		1,000	16-Mar	By Wages A/c		200
30-Mar	To Sales A/c		20,000	18-Mar	By Furniture A/c		5,000
				29-Mar	By Salary A/c		10,000
				31-Mar	By Balance c/d		91,500
			2,38,000				2,38,000

Dr.				Bank A/c			Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
02-Mar	To Cash A/c		80,000	20-Mar	By Drawings A/c		4,000

				22-Mar	By Rent A/c		3,000
				24-Mar	By Cash A/c		6,000
				27-Mar	By Bank Charges A/c		300
				28-Mar	By Drawings A/c		3,000
				31-Mar	By Balance c/d		63,700
			80,000				80,000

Dr.				Capital A/c				Cr.	
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount		
2019				2019					
31-Mar	To Balance c/d		2,00,000	01-Mar	By Cash A/c		2,00,000		
			2,00,000				2,00,000		

Dr.				Purchase A/c				Cr.	
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount		
2019				2019					

04-Mar	To Raj A/c		22,000	23-Mar	By Drawings A/c		2,000
05-Mar	To Cash A/c		30,000	31-Mar	By Balance c/d		50,000
			52,000				52,000

Dr.		Raj A/c					Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
10-Mar	To Cash A/c		22,000	04-Mar	By Purchase A/c		22,000
			22,000				22,000

Dr.		Sales A/c					Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
31-Mar	To Balance c/d		32,000	08-Mar	By Naman A/c		12,000
				30-Mar	By Cash A/c		30,000
			32,000				32,000

Dr.		Naman A/c					Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount

2019				2019			
06-Mar	To Sales A/c		12,000	15-Mar	By Cash A/c		11,700
				15-Mar	By Discount Allowed A/c		300
			12,000				12,000

Dr.	Discount Allowed A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
15-Mar	To Naman A/c		300	31-Mar	By Balance c/d		300
			300				300

Dr.	Wages A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
16-Mar	To Cash A/c		200	31-Mar	By Balance c/d		200
			200				200

Dr.	Furniture A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount

2019				2019			
18-Mar	To Cash A/c		5,000	31-Mar	By Balance c/d		5,000
			5,000				5,000

Dr.				Drawings A/c				Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount	
2019				2019				
20-Mar	To Bank A/c		4,000	31-Mar	By Balance c/d		9,000	
23-Mar	To Purchase A/c		2,000					
28-Mar	To Bank A/c		3,000					
			9,000				9,000	

Dr.				Commission A/c				Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount	
2019				2019				
31-Mar	To Balance c/d		1,000	26-Mar	By Cash A/c		1,000	
			1,000				1,000	

Dr.	Bank Charges A/c						Cr.
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Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
22-Mar	To Bank A/c		300	31-Mar	By Balance c/d		300
			300				300

Dr.	Rent A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
22-Mar	To Bank A/c		3,000	31-Mar	By Balance c/d		3,000
			3,000				3,000

Dr.	Salary A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
29-Mar	To Cash A/c		10,000	31-Mar	By Balance c/d		10,000
			10,000				10,000

Q6

Solution

Please find below the journal entries and ledgers of the transactions:

Journal Book as on 30/4/19					
Date	Particulars		LF	Amount (Dr.)	Amount (Cr.)
2019					
01- Apr	Cash A/c	Dr.		50,000	
	Stock A/c	Dr.		30,000	
	Ram A/c	Dr.		50,000	
	Machinery A/c	Dr.		60,000	
	To Rajesh A/c				30,000
	To Capital A/c (Bal. Fig)				1,60,000
	(Being brought forward previous balance)				
04- Apr	Cash A/c	Dr.		7,840	
	To Sales A/c				7,000
	To Output CGST A/c				420
	To Output SGST A/c				420
	(Being goods sold and 6% SGST and CGST charged)				
06- Apr	Sales Return A/c	Dr.		1,000	

	Output CGST A/c	Dr.	60	
	Output SGST A/c	Dr.	60	
	To Ram A/c			1,120
	(Being goods returned)			
10-Apr	Purchase A/c	Dr.	9,000	
	Input IGST A/c	Dr.	1,080	
	To Rajesh A/c			10,080
	(Being goods purchased and 12% IGST paid)			
15-Apr	Purchase A/c	Dr.	13,500	
	Input IGST A/c	Dr.	1,620	
	To Rajesh A/c			8,100
	To Cash A/c			6,750
	To Discount Received A/c			270
	(Being goods purchased partially by cash and credit)			
20-Apr	Rajesh A/c	Dr.	40,080	
	To Cash A/c			38,600
	To Discount Received A/c			1,480
	(Being cash paid)			

25- Apr	Drawings A/c	Dr.		500	
	To Cash A/c				500
	(Beings cash drawn for personal life insurance)				
30- Apr	Cash A/c	Dr.		2,240	
	To Commission A/c				2,000
	To Output CGST A/c				120
	To Output SGST A/c				120
	(Being commission received)				
	Total			2,66,980	2,66,980

Dr.				Cash A/c			Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
01- Apr	To Balance b/d		50,000	15- Apr	By Purchase A/c		5,130
04- Apr	To Sales A/c		7,000	15- Apr	By Input IGST A/c		1,620
04- Apr	To Output CGST A/c		420	20- Apr	By Rajesh A/c		38,600

04-Apr	To Output SGST A/c		420	25-Apr	By Drawings A/c		500
30-Mar	To Commission A/c		2,000	30-Apr	By Balance c/d		14,230
30-Mar	To Output CGST A/c		120				
30-Mar	To Output SGST A/c		120				
			60,080				60,080

Dr.		Capital A/c					Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
30-Apr	To Balance c/d		1,60,000	01-Apr	By Balance b/d		1,60,000
			1,60,000				1,60,000

Dr.		Rakesh A/c					Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
30-Apr	To Balance c/d		8,100	15-Apr	By Purchase A/c		8,100

			8,100				8,100
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Dr.		Stock A/c					Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
01-Apr	To Balance b/d		30,000	30-Mar	By Balance c/d		30,000
			30,000				30,000

Dr.		Ram A/c					Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
01-Apr	To Balance b/d		50,000	06-Apr	By Sales Return A/c		1,000
				06-Apr	By Output CGST A/c		60
				06-Apr	By Output SGST A/c		60
				30-Apr	By Balance c/d		48,880
			50,000				50,000

Dr.		Machinery A/c					Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount

2019				2019			
01-Apr	To Balance b/d		60,000	30-Apr	By Balance c/d		60,000
			60,000				60,000

Dr.	Drawings A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
25-Apr	To Cash A/c		500	30-Apr	By Balance c/d		500
			500				500

Dr.	Sales Return A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
06-Apr	To Ram A/c		1,000	30-Apr	By Balance c/d		1,000
			1,000				1,000

Dr.	Rajesh A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
20-Apr	To Cash A/C		38,600	01-Apr	By Balance b/d		30,000

30- Apr	To Discount Received A/c		1,480	10- Apr	By Purchase A/c		9,000
				10- Apr	By Input IGST A/c		1,080
			40,080				40,080

Dr.				Output CGST A/c				Cr.	
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount		
2019				2019					
06- Apr	To Ram A/c		60	30- Apr	By Cash A/c		120		
30- Apr	To Balance c/d		60						
			120				120		
Dr.				Output SGST A/c				Cr.	
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount		
2019				2019					
06- Apr	To Ram A/c		60	30- Apr	By Cash A/c		120		
30- Apr	To Balance c/d		60						
			120				120		

Dr.		Input IGST A/c					Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
10-Apr	To Rajesh A/c		1,080	30-Apr	By Balance c/d		3,348
15-Apr	To Cash A/c		1,620				
15-Apr	To Cash A/c		648				
			3,348				3,348

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Q7**Solution**

Please find below the ledgers and trial balance of the transactions:

Dr.		Cash A/c					Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
01-Apr	To Balancd b/d		300	30-Apr	By Balance c/d		300
			300				300

Dr.		Bank A/c					Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
01-Apr	To Balancd b/d		7,000	15-Apr	By Gobind A/c		1,500
18-Apr	To Sharma A/c		2,000	20-Apr	By Rent A/c		200
				20-Apr	By Input CGST A/c		12
				20-Apr	By Input SGST A/c		12
				30-Apr	By Balance c/d		7,276
			9,000				9,000

Dr.		Bill Payable A/c					Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
30-Apr	To Balance c/d		1,000	01-Apr	By Balance b/d		1,000
			1,000				1,000

Dr.		Stock A/c					Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
01-Apr	To Balance b/d		4,000	30-Apr	By Balance c/d		4,000
			4,000				4,000

Dr.		Zahir A/c					Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
01-Apr	To Balance b/d		800	30-Apr	By Balance c/d		2,480
08-Apr	To Sales A/c		500				
08-Apr	To Output IGST A/c		60				

25- Apr	To Sales A/c		1,000				
25- Apr	To Output IGST A/c		120				
			2,480				2,480

Dr.		Gobind A/c					Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
15- Apr	To Bank A/c		1,500	01- Apr	By Balance b/d		2,000
30- Apr	To Balance c/d		1,508	02- Apr	By Purchase A/c		900
				02- Apr	By Input CGST A/c		54
				02- Apr	By Input SGST A/c		54
			3,008				3,008

Dr.		Sharma A/c					Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
01- Apr	To Balance b/d		1,500	18- Apr	By Bank A/c		2,000

03-Apr	To Sales A/c		1,000	18-Apr	By Discount Allowed A/c		50
03-Apr	To Output IGST A/c		120	30-Apr	By Balance c/c		1,466
20-Apr	To Sales A/c		800				
20-Apr	To Output IGST A/c		96				
			3,516				3,516

Dr.		Rahul A/c					Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
04-Jan	To Balance c/d		2,244	01-Apr	By Balance b/d		900
				05-Apr	By Purchase A/c		1,200
				05-Apr	By Input CGST A/c		72
				05-Jan	By Input SGST A/c		72
			2,244				2,244

Dr.	Capital A/c	Cr.
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Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
01-Apr	To Balance b/d		9,700	30-Apr	By Balance c/d		9,700
			9,700				9,700

Dr.	Purchase A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
02-Apr	To Gobind A/c		900	30-Apr	By Balance c/d		2,100
05-Apr	To Rahul A/c		1,200				
			2,100				2,100

Dr.	Input CGST A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
02-Apr	To Gobind A/c		54	30-Apr	By Balance c/d		138
05-Apr	To Rahul A/c		72				
20-Apr	To Bank A/c		12				

			138				138
Dr.	Input SGST A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
02-Apr	To Gobind A/c		54	30-Apr	By Balance c/d		138
05-Apr	To Rahul A/c		72				
20-Apr	To Bank A/c		12				
			138				138

Dr.	Output IGST A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
30-Apr	To Balance c/d		396	03-Apr	By Sharma A/c		120
				08-Apr	By Zahir A/c		60
				20-Apr	By Sharma A/c		96
				25-Apr	By Zahir A/c		120
			396				396

Dr.		Sales A/c					Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
30-Apr	To Balance c/d		3,300	03-Apr	By Sharma A/c		1,000
				08-Apr	By Zahir A/c		500
				20-Apr	By Sharma A/c		800
				25-Apr	By Zahir A/c		1,000
			3,300				3,300

Dr.		Discount Allowed A/c					Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
18-Apr	To Sharma A/c		50	30-Apr	By Balance c/d		50
			50				50

Dr.		Rent A/c					Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			

20- Apr	To Bank A/c		200	30- Apr	By Balance c/d		200
			200				200
Dr.	Salary A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
30- Apr	To Cash A/c		300	30- Apr	By Balance c/d		300
			300				300

Trial Balance as on April 30th, 2019			
Sl.No	Account	Debit (Rs.)	Credit (Rs.)
1	Bank A/c	7,276	
2	Zahir A/c	2,480	
3	Bill Payable A/c		1,000
4	Stock A/c	4,000	
5	Sharma A/c	1,466	
6	Gobind A/c		1,508
7	Capital A/c		9,700
8	Rahul A/c		2,244
9	Rent A/c	200	

10	Purchase A/c	2,100	
11	Input CGST A/c	138	
12	Input SGST A/c	138	
13	Salary A/c	300	
14	Sales A/c		3,300
15	Output IGST A/c		396
16	Discount Allowed A/c	50	
	Total	18,148	18,148

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Q8**Solution**

Please find below the journal, ledgers and trial balance of the transactions:

Journal Book as on 30/4/19

Date	Particulars		LF	Amount (Dr.)	Amount (Cr.)
2019					
01-Apr	Premises A/c	Dr.		2,00,000	
	Delivery Van A/c	Dr.		50,000	
	Fixture A/c	Dr.		5,000	
	Stock A/c	Dr.		75,000	
	Hariharan A/c	Dr.		30,000	
	Rajhans A/c	Dr.		50,000	
	Bank A/c	Dr.		45,000	
	Cash A/c	Dr.		30,000	
	To Jawahar A/c				1,00,000
	To Vikas A/c				45,000
	To Telephone Expense Payable A/c				4,000
	To Output CGST A/c				240
	To Output SGST A/c				240
	To Electricity Expense Payable A/c				4,520
	To Salary Payable A/c				7,000

	To Capital A/c (Bal. Fig)				3,24,000
	(Being previous month balance brought forward)				
01-Apr	Rent A/c	Dr.		5,000	
	Input CGST A/c	Dr.		300	
	Input SGST	Dr.		300	
	To Bank A/c				5,600
	(Being rent and CGST, SGST paid)				
02-Apr	Purchase A/c	Dr.		30,000	
	Input IGST A/c	Dr.		3,600	
	To Prabhat A/c				16,800
	To Rajan A/c				8,960
	To Passi A/c				7,840
	(Being goods purchased on credit)				
03-Apr	Rakesh A/c	Dr.		19,040	
	Devender A/c	Dr.		28,000	
	To Sales A/c				42,000
	To Output CGST A/c				1,020
	To Output SGST A/c				1,020
	To Output IGST A/c				3,000

	(Being goods sold and CGST, SGST and IGST collected)				
03-Apr	Telephone Expense Payable A/c	Dr.		4,000	
	To Bank A/c				4,000
	(Being outstanding telephone bill met)				
04-Apr	Delivery Van Expense A/c	Dr.		5,700	
	To Cash A/c				5,700
	(Being pcash for petrol spent)				
05-Apr	Drawings A/c	Dr.		4,000	
	To Cash A/c				4,000
	(Being cash drawn for personal use)				
07-Apr	Salary Payable A/c	Dr.		7,000	
	To Cash A/c				7,000
	(Being oustanding salaries met)				

09- Apr	Cash A/c	Dr.		5,600	
	To Sales A/c				5,000
	To Output CGST A/c				300
	To Output SGST A/c				300
	(Being goods sold)				
11- Apr	Sales Return A/c	Dr.		6,000	
	Output CGST A/c	Dr.		300	
	Output SGST A/c	Dr.		300	
	To Rakesh A/c			120	
	To Devender A/c				5,600
	(Being goods returned by customer)				1,120
12- Apr	Bank A/c	Dr.		60,000	
	To Hariharan A/c				20,000
	To Rajhans A/c				40,000
	(Being payment received)				
16- Apr	Prabhat A/c	Dr.		4,480	
	Rajan A/c	Dr.		1,120	
	To Purchase Return A/c				5,000
	To Input IGST A/c				600
	(Being goods returned)				

20-Apr	Jawahar A/c	Dr.		50,000	
	Vikas A/c	Dr.		10,000	
	To Bank A/c				60,000
	(Being payment made)				
22-Apr	Bank A/c	Dr.		20,000	
	To Hariharan A/c				10,000
	To Rajhans A/c				10,000
	(Being payment received)				
22-Apr	Cheque-in-Hand A/c	Dr.		15,000	
	To Rakesh A/c				10,000
	To Devender A/c				5,000
	(Being post dated cheques received)				
24-Apr	Bank A/c	Dr.		14,873	
	Discounting Charges A/c	Dr.		127	
	To Cheque-in-hand A/c				15,000
	(Being post-dated cheques discounted with bank)				
25-	Cash A/c	Dr.		21,000	

Apr					
	Discount Allowed A/c	Dr.		880	
	To Devender A/c				21,880
	(Being payment received and discount allowed)				
	Total			8,01,740	8,01,740

Dr.	Cash A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
01-Apr	To Balance b/d		30,000	04-Apr	By Delivry Van Expense A/c		5,700
09-Apr	To Sales A/c		5,000	05-Apr	By Drawings A/c		4,000
09-Apr	To Output CGST A/c		300	07-Apr	By Salary Payable A/c		7,000
09-Apr	To Output SGST A/c		300	30-Apr	By Balance c/d		39,900
24-Apr	To Devender A/c		21,000				
			56,600				56,600

Dr.	Bank A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
01-Apr	To Balance b/d		45,000	01-Apr	By Rent A/c		5,000
12-Apr	To Hariharn A/c		20,000	01-Apr	By Input CGST A/c		300
12-Apr	To Rajhans A/c		40,000	01-Apr	By Input SGST A/c		300
22-Apr	To Hariharn A/c		10,000	03-Apr	By Telephone Expense Payable A/c		4,000
22-Apr	To Rajhans A/c		10,000	20-Apr	By Jawahar A/c		50,000
24-Apr	To Cheque in Hand A/c		14,873	20-Apr	By Vikas A/c		10,000
				30-Apr	By Balancd c/d		70,273
			1,39,873				1,39,873
Dr.	Capital A/c						Cr.

Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
30-Apr	To Balance c/d		3,24,000	01-Apr	By Balance b/d		3,24,000
			3,24,000				3,24,000

Dr.	Premises A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
01-Apr	To Balance b/d		2,00,000	30-Apr	By Baance c/d		2,00,000
			2,00,000				2,00,000

Dr.	Delivery Van A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
01-Apr	To Balance b/d		50,000	30-Apr	By Baance c/d		50,000
			50,000				50,000

Dr.	Fixtures A/c						Cr.
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Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
01-Apr	To Balance b/d		5,000	30-Apr	By Baance c/d		5,000
			5,000				5,000

Dr.	Stock A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
01-Apr	To Balance b/d		75,000	30-Apr	By Baance c/d		75,000
			75,000				75,000

Dr.	Hariharan A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
01-Apr	To Balance b/d		30,000	12-Apr	By Bank A/c		20,000
				22-Apr	By Bank A/c		10,000
			30,000				30,000

Dr.	Rajhans A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
01-Apr	To Balance b/d		50,000	12-Apr	By Bank A/c		40,000
				22-Apr	By Bank A/c		10,000
			50,000				50,000

Dr.	Jawahar A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
20-Apr	To Bank A/c		50,000	01-Apr	By Balance b/d		1,00,000
30-Apr	To Balance c/d		50,000				
			1,00,000				1,00,000

Dr.	Vikas A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			

20- Apr	To Bank A/c		10,000	01- Apr	By Balance b/d		45,000
30- Apr	To Balance c/d		35,000				
			45,000				45,000

Dr.	Telephone Expense Payable A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
03- Apr	To Bank A/c		4,000	01- Apr	By Balance b/d		4,000
			4,000				4,000

Dr.	Electricity Expense Payable A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
30- Apr	To Balance c/d		4,520	01- Apr	By Balance c/d		4,000
			4,520				4,000

Dr.	Salaries Payable A/c						Cr.
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Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
07-Apr	To Cash A/c		7,000	01-Apr	By Balance c/d		7,000
			7,000				7,000

Dr.	Output IGST A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
11-Apr	To Devender A/c		120	03-Apr	By Devender A/c		3,000
30-Apr	To Balance c/d		2,880				
			3,000				3,000

Dr.	Output CGST A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
11-Apr	To Rakesh A/c		300	01-Apr	By Balance c/d		240

30- Apr	To Balance c/d		1,260	03- Apr	By Rakesh A/c		1,020
				09- Apr	By Cash A/c		300
			1,560				1,560
Dr.	Output CGST A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
11- Apr	To Rakesh A/c		300	01- Apr	By Balance c/d		240
30- Apr	To Balance c/d		1,260	03- Apr	By Rakesh A/c		1,020
				09- Apr	By Cash A/c		300
			1,560				1,560

Dr.	Input IGST A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
02- Apr	To Prabat A/c		1,800	16- Apr	By Prabat A/c		480
02- Apr	To Rajan A/c		960	16- Apr	By Rajan A/c		120

02-Apr	To Passi A/c		840	30-Apr	By Balance c/d		3,000
			3,600				3,600

Dr.	Input CGST A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
01-Apr	To Bank A/c		300	30-Apr	By Balance c/d		300
			300				300

Dr.	Input SGST A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
01-Apr	To Bank A/c		300	30-Apr	By Balance c/d		300
			300				300

Dr.	Cheque in Hand A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			

22-Apr	To Rakesh A/c		10,000	24-Apr	By Balance c/d		14,873
22-Apr	To Devender A/c		5,000	24-Apr	By Discounting Charges A/c		127
			15,000				15,000

Dr. Prabat A/c				Cr.			
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
16-Apr	To Purchase Return A/c		4,000	02-Apr	To Purchase A/c		15,000
16-Apr	To Input IGST A/c		480	02-Apr	By Input IGST A/c		1,800
30-Apr	To Balance c/d		12,320				
			16,800				16,800

Dr. Rajan A/c				Cr.			
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
16-Apr	To Purchase		1,000	02-Apr	To Purchase		8,000

	Return A/c				A/c		
16-Apr	To Input IGST A/c		120	02-Apr	By Input IGST A/c		960
30-Apr	To Balance c/d		7,840				
			8,960				8,960

Dr.	Passi A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
30-Apr	To Balance c/d		7,840	02-Apr	To Purchase A/c		7,000
				02-Apr	By Input IGST A/c		840
			7,840				7,840

Dr.	Rakesh A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
03-Apr	By Sales A/c		17,000	11-Apr	By Sales Return A/c		5,000
03-	By Output		1,020	11-	By Output		300

Apr	CGST A/c			Apr	CGST A/c		
03-Apr	By Output SGST A/c		1,020	11-Apr	By Output SGST A/c		300
				22-Apr	By Cheque in Hand A/c		10,000
				30-Apr	By Balance c/d		3,440
			19,040				19,040
Dr.	Devender A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
03-Apr	By Sales A/c		25,000	11-Apr	By Sales Return A/c		1000
03-Apr	By Output IGST A/c		3000	11-Apr	By Output IGST A/c		120
				22-Apr	To Cheque in Hand A/c		5,000
				25-Apr	To Discount Allowed A/c		880
				25-Apr	To Cash A/c		21000
			28,000				28,000

Dr.	Discounting Charges A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
24-Apr	To Cheque in Hand A/c		127	30-Apr	By Balance c/d		127
			127				127

Dr.	Discount Allowed A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
25-Apr	To Devender A/c		880	30-Apr	By Balance c/d		880
			880				880

Dr.	Delivery Van Expense A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
04-Apr	To Cash A/c		5,700	30-Apr	By Balance c/d		5,700
			5,700				5,700

Dr.	Rent A/c						Cr.
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Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
01-Apr	To Bank A/c		5,000	30-Apr	By Balance c/d		5,000
			5,000				5,000
Dr.	Purchase A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
02-Apr	To Prabat A/c		15,000	30-Apr	By Balance c/d		30,000
02-Apr	To Rajan A/c		8,000				
02-Apr	To Passi A/c		7,000				
			30,000				30,000
Dr.	Sales A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
30-Apr	To Balance c/d		47,000	03-Apr	By Rakesh A/c		17,000

				03-Apr	By Devender A/c		25,000
				03-Apr	By Cash A/c		5,000
			47,000				47,000

Dr.	Purchase Return A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
30-Apr	To Balance c/d		5,000	16-Apr	By Prabat A/c		4,000
				16-Apr	By Rajan A/c		1,000
			5,000				5,000

Dr.	Purchase Return A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
11-Apr	To Rakesh A/c		5,000	30-Apr	By Balance c/d		6,000
11-Apr	To Devender A/c		1,000				

			6,000				6,000
Dr.	Drawings A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
05-Apr	To Cash A/c		4,000	30-Apr	By Balance c/d		4,000
			4,000				4,000

Trial Balance as on April 30th, 2019

Sl.No	Account	Debit (Rs.)	Credit (Rs.)
1	Bank A/c	70,273	
2	Cash A/c	39,900	
3	Fixtures A/c	5,000	
4	Stock A/c	75,000	
5	Delivery Van A/c	50,000	
6	Premises A/c	2,00,000	
7	Vikas A/c		35,000
8	Jawahar A/c		50,000
9	Capital A/c		3,24,000
10	Purchase A/c	30,000	
11	Sales A/c		47,000

12	Electricity Payable A/c		4,520
13	Rent A/c	5,000	
14	Delivery Van Expense A/c	5,700	
15	Rajan A/c		7,840
16	Passi A/c		7,840
17	Prabhat A/c		12,320
18	Drawings A/c	4,000	
19	Rakesh A/c	3,440	
20	Discounting Charges A/c	127	
21	Discount Allowed A/c	880	
22	Sales Return A/c	6,000	
23	Purchase Return A/c		5,000
24	Output SGST A/c		1,260
25	Output CGST A/c		1,260
26	Output IGST A/c		2,880
27	Input IGST A/c	3,000	
28	Input SGST A/c	300	
29	Input CGST A/c	300	
	Total	4,98,920	4,98,920

Q9

Solution

Please find below the journal, ledgers and trial balance of the transactions:

Journal Book as on 30/4/19

Date	Particulars		LF	Amount (Dr.)	Amount (Cr.)
2019					
01-Apr	Cash A/c	Dr.		20,000	
	Bank A/c	Dr.		35,000	
	Stock A/c	Dr.		15,000	
	Furniture A/c	Dr.		4,500	
	Poonam A/c	Dr.		20,000	
	Sonu A/c	Dr.		10,000	
	Input SGST A/c	Dr.		5,000	
	Input IGST A/c	Dr.		2,000	
	To Ashok A/c				13,500
	To Pankaj A/c				21,500
	To Capital A/c				76,500
	(Being previous month balance brought forward)				
04-Apr	Purchase A/c	Dr.		5,000	
	Input CGST A/c	Dr.		300	
	Input SGST A/c	Dr.		300	

	To Pankaj A/c				5,600
	(Being goods purchased)				
07-Apr	Ashok A/c	Dr.		13,500	
	To Bank A/c				13,000
	To Discount Received A/c				500
	(Being payment made)				
10-Apr	Poonam A/c	Dr.		12,320	
	To Sales A/c				11,000
	To Output IGST A/c				1,320
	(Being goods sold)				
12-Apr	Purchase A/c	Dr.		15,000	
	Input IGST A/c	Dr.		1,800	
	To Ashok A/c				16,800
	(Being goods purchased)				
15-Apr	Sonu A/c	Dr.		6,720	
	To Sales A/c				6,000
	To Output IGST A/c				720
	(Being goods sold)				
18-	Bank A/c	Dr.		24,500	

Apr					
	Discount Allowed A/c	Dr.		500	
	To Poonam A/c				25,000
	(Being payment received)				
25- Apr	Stationery A/c	Dr.		1,200	
	Input CGST A/c	Dr.		72	
	Input SGST A/c	Dr.		72	
	To Cash A/c				1,344
	(Being office stationery purchased)				
27- Apr	Telephone A/c	Dr.		3,500	
	Input CGST A/c	Dr.		210	
	Input SGST A/c	Dr.		210	
	To Bank A/c				3,920
	(Being telephone bill met)				
30- Apr	Salary A/c	Dr.		6,000	
	To Cash A/c				6,000
	(Being salary paid)				
	Total			2,02,704	2,02,704

Dr.	Cash A/c	Cr.
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Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
01-Apr	To Balance b/d		20,000	25-Apr	By Stationery A/c		1,200
				25-Apr	By Input CGST A/c		72
				25-Apr	By Input SGST A/c		72
				30-Apr	By Salary A/c		6,000
				30-Apr	By Balance c/d		12,656
			20,000				20,000
Dr.	Bank A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
01-Apr	To Balance b/d		35,000	07-Apr	By Ashok A/c		13,000
18-Apr	To Poonam A/c		24,500	27-Apr	By Telephone A/c		3,500

				27- Apr	By Input CGST A/c		210
				27- Apr	By Input SGST A/c		210
				30- Apr	By Balance c/d		42,580
			59,500				59,500

Dr.	Stock A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
01- Apr	To Balance b/d		15,000	01- Apr	To Balance c/d		15,000
			15,000				15,000

Dr.	Furniture A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
01- Apr	To Balance b/d		4,500	01- Apr	To Balance c/d		4,500
			4,500				4,500

Dr.	Poonam A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
01-Apr	To Balance b/d		20,000	18-Apr	By Bank A/c		24,500
10-Apr	To Sales A/c		11,000	18-Apr	By Discount Allowed A/c		500
10-Apr	To Output IGST A/c		1,320	30-Apr	By Balance c/d		7,320
			32,230				32,230

Dr.	Sonu A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
01-Apr	To Balance b/d		10,000	30-Apr	By Balance c/d		16,720
15-Apr	To Sales A/c		6,000				
15-Apr	To Output IGST A/c		720				
			16,720				16,720

Dr.	Ashok A/c						Cr.
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Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
07-Apr	To Bank A/c		13,000	01-Apr	By Balance b/d		13,500
07-Apr	To Discount Received A/c		500	12-Apr	By Purchase A/c		15,000
30-Apr	To Balance c/d		16,800	12-Apr	By Input IGST A/c		1,800
			30,300				30,300
Dr.	Pankaj A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
30-Apr	To Balance c/d		27,100	01-Apr	By Balance b/d		21,500
				04-Apr	By Purchase A/c		5,000
				04-Apr	By Input CGST A/c		300
				04-Apr	By Input SGST A/c		300
			27,100				27,100

Dr.	Capital A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
30- Apr	To Balance c/d		76,500	01- Apr	By Balance b/d		76,500
			76,500				76,500

Dr.	Cash A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
01- Apr	To Balance b/d		20,000	25- Apr	By Stationery A/c		1,200
				25- Apr	By Input CGST A/c		72
				25- Apr	By Input SGST A/c		72
				30- Apr	By Salary A/c		6,000
				30- Apr	By Balance c/d		12,656
			20,000				20,000

Dr.	Purchase A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
04-Apr	To Pankaj A/C		5,000	30-Apr	By Balance c/d		20,000
12-Apr	To Ashok A/c		15,000				
			20,000				20,000
Dr.	Discount Received A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
30-Apr	To Balance c/d		500	07-Apr	By Ashok A/c		500
			500				500
Dr.	Sales A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
30-Apr	To Balance c/d		17,000	10-Apr	By Poonam A/c		11,000
				15-	By Sonu		6,000

				Apr	A/c		
			17,000				17,000
Dr.	Stationery A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
25-Apr	To Cash A/c		1,200	30-Apr	By Balance c/d		1,200
			1,200				1,200
Dr.	Telephone A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
27-Apr	To Bank A/c		3,500	30-Apr	By Balance c/d		3,500
			3,500				3,500
Dr.	Salary A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			

30- Apr	To Cash A/c		6,000	30- Apr	By Balance c/d		6,000
			6,000				6,000

Dr.		Discount Allowed A/c				Cr.	
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
18- Apr	To Poonam A/c		500	30- Apr	By Balance c/d		500
			500				500

Dr.		Input IGST A/c				Cr.	
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
01- Apr	To Balance c/d		2,000	30- Apr	By Balance c/d		3,800
12- Apr	To Ashok A/c		1,800				
			3,800				3,800

Dr.		Output IGST A/c				Cr.	
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount

2019				2019			
30-Apr	To Balance c/d		2,040	10-Apr	By Poonam A/c		1,320
				15-Apr	By Sonu A/c		720
			2,040				2,040

Dr.	Input CGST A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
04-Apr	To Pankaj A/c		300	30-Apr	By Balance c/d		582
24-Apr	To Cash A/c		72				
27-Apr	To Telephone A/c		210				
			582				582

Dr.	Input SGST A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			

01- Apr	To Balance b/d		5,000	30- Apr	By Balance c/d		5,582
04- Apr	To Pankaj A/c		300				
24- Apr	To Cash A/c		72				
27- Apr	To Telephone A/c		210				
			5,582				5,582

Trial Balance as on April 30th, 2019

Sl.No	Account	Debit (Rs.)	Credit (Rs.)
1	Bank A/c	42,580	
2	Cash A/c	12,656	
3	Furniture A/c	4,500	
4	Stock A/c	15,000	
5	Poonam A/c	7,320	
6	Capital A/c		76,500
7	Purchase A/c	20,000	
8	Ashok A/c		16,800
9	Pankaj A/c		27,100
10	Sonu A/c	16,720	
11	Sales A/c		17,000
12	Telephone A/c	3,500	

13	Discount Received A/c		500
14	Salary A/c	6,000	
15	Stationery A/c	1,200	
16	Output IGST A/c		2,040
17	Discount Allowed A/c	500	
18	Input CGST A/c	582	
19	Input SGST A/c	5,582	
20	Input IGST A/c	3,800	
	Total	1,39,940	1,39,940

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Q10**Solution**

Please find below the journal, ledgers and trial balance of the transactions:

Journal Book as on 30/4/19

Date	Particulars		LF	Amount (Dr.)	Amount (Cr.)
2019					
01- Apr	Bank A/c	Dr.		60,000	
	Cash A/c	Dr.		60,000	
	To Capital A/c				1,20,000
	(Being business started with capital)				
02- Apr	Furniture A/c	Dr.		20,000	
	Input CGST A/c	Dr.		1,200	
	Input SGST A/c	Dr.		1,200	
	To Cash A/c				22,400
	(Being furniture purchased)				
08- Apr	Purchase A/c	Dr.		11,000	
	Input CGST A/c	Dr.		660	
	Input SGST A/c	Dr.		660	
	To Ramesh A/c				12,320
	(Being goods purchased)				

12-Apr	Sameer A/c	Dr.		23,520	
	To Sales A/c				21,000
	To Output CGST A/c				1,260
	To Output SGST A/c				1,260
	(Being goods sold)				
13-Apr	Stationery A/c	Dr.		1,800	
	Input CGST A/c	Dr.		108	
	Input SGST A/c	Dr.		108	
	To Cash A/c				2,016
	(Being office stationery purchased)				
13-Apr	Ramesh A/c	Dr.		11,000	
	To Cash A/c				10,000
	To Discount Received A/c				1,000
	(Being payment made)				
17-Apr	Cash A/c	Dr.		4,000	
	To Bank A/c				4,000
	(Being cash drawn for office use)				

18- Apr	Purchase A/c	Dr.	30,000	
	Input CGST A/c	Dr.	1,800	
	Input SGST A/c	Dr.	1,800	
	To Sen A/c			33,600
	(Being goods purchased)			
19- Apr	Cash A/c	Dr.	20,000	
	Discount Allowed A/c	Dr.	1,000	
	To Sameer A/c			21,000
	(Being payment received)			
20- Apr	Raj Banwari A/c	Dr.	44,800	
	To Sales A/c			40,000
	To Output IGST A/c			4,800
	(Being goods sold)			
28- Apr	Cash A/c	Dr.	1,568	
	To Sales A/c			1,400
	To Output CGST A/c			84
	To Output SGST A/c			84
	(Being goods sold)			
30- Apr	Salary A/c	Dr.	8,000	

	To Bank A/c				8,000
	(Being salary paid)				
30-Apr	Rent A/c	Dr.		5,000	
	Input CGST A/c	Dr.		300	
	Input SGST A/c	Dr.		300	
	To Bank A/c				5,600
	(Being rent paid)				
30-Apr	Telephone A/c	Dr.		2,000	
	Input CGST A/c	Dr.		120	
	Input SGST A/c	Dr.		120	
	To Bank A/c				2,240
	(Being telephone bill met)				
30-Apr	Bank A/c	Dr.		2,000	
	To Cash A/c				2,000
	(Being cash deposited into bank A/c)				
	Total			3,14,064	3,14,064

Dr.	Bank A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount

2019				2019			
01-Apr	To Capital A/c		60,000	17-Apr	By Cash A/c		4,000
30-Apr	To Cash A/c		2,000	30-Apr	By Salary A/c		8,000
				30-Apr	By Rent A/c		5,000
				30-Apr	By Input CGST A/c		300
				30-Apr	By Input SGST A/c		300
				30-Apr	By Telephone A/c		2,000
				30-Apr	By Input CGST A/c		120
				30-Apr	By Input SGST A/c		120
				30-Apr	By Balance c/d		42,160
			62,000				62,000
Dr.	Capital A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			

30- Apr	To Balance c/d		1,20,000	01- Apr	By Cash A/c		60,000
				01- Apr	By Bank A/c		60,000
			1,20,000				1,20,000
Dr.	Bank A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
01- Apr	To Capital A/c		60,000	02- Apr	By Furniture A/c		20,000
17- Apr	To Bank A/c		4,000	02- Apr	By Input CGST A/c		1,200
19- Apr	To Sameer A/c		20,000	02- Apr	By Input SGST A/c		1,200
28- Apr	To Sales A/c		1,400	13- Apr	By Stationery A/c		1,800
28- Apr	To Output CGST A/c		84	13- Apr	By Input CGST A/c		108
28- Apr	To Output SGST A/c		84	13- Apr	By Input SGST A/c		108
				13- Apr	By Ramesh A/c		10,000
				30- Apr	By Bank A/c		2,000

				30- Apr	By Balance c/d		49,152
			86,568				86,568
Dr.	Furniture A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
02- Apr	To Cash A/c		20,000	30- Apr	By Balance c/d		20,000
			20,000				20,000
Dr.	Purchase A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
08- Apr	To Reamesh A/c		11,000	30- Apr	By Balance c/d		41,000
18- Apr	To Sen A/c		30,000				
			41,000				41,000
Dr.	Sales A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			

30-Apr	To Balance c/d		62,400	12-Apr	By Samee A/c		21,000
				20-Apr	By Raj Banwari A/c		40,000
				28-Apr	By Cash A/c		1,400
			62,400				62,400

Dr.		Ramesh A/c				Cr.	
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
13-Apr	To Cash A/c		10,000	08-Apr	By Purchase A/c		11,000
13-Apr	To Discount Received A/c		1,000	08-Apr	By Input CGST A/c		660
20-Apr	To Balance c/d		1,320	08-Apr	By Input SGST A/c		660
			12,320				12,320
Dr.		Input CGST A/c				Cr.	

Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
02-Apr	To Cash A/c		1,200	30-Apr	By Balance c/d		4,188
08-Apr	To Ramesh A/c		660				
13-Apr	To Cash A/c		108				
18-Apr	To Sen A/c		1,800				
30-Apr	To Bank A/c		300				
30-Apr	To Bank A/c		120				
			4,188				4,188
Dr.	Input SGST A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
02-Apr	To Cash A/c		1,200	30-Apr	By Balance c/d		4,188
08-Apr	To Ramesh A/c		660				
13-Apr	To Cash A/c		108				

18-Apr	To Sen A/c		1,800				
30-Apr	To Bank A/c		300				
30-Apr	To Bank A/c		120				
			4,188				4,188

Dr.		Output CGST A/c					Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
30-Apr	To Balance c/d		1,344	12-Apr	By Sameer A/c		1,260
				28-Apr	By Cash A/c		84
			1,344				1,344

Dr.		Output SGST A/c					Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
30-Apr	To Balance c/d		1,344	12-Apr	By Sameer A/c		1,260

				28- Apr	By Cash A/c		84
			1,344				1,344
Dr.	Sameer A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
12- Apr	To Sales A/c		21,000	19- Apr	By Cash A/c		20,000
12- Apr	To Output CGST A/c		1,260	19- Apr	By Discount Allowed A/c		1,000
12- Apr	To Output SGST A/c		1,260	30- Apr	By Balance c/d		2,520
			23,520				23,520
Dr.	Ramesh A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
13- Apr	To Cash A/c		10,000	08- Apr	By Purchase A/c		11,000

13- Apr	To Discount Received A/c		1,000	08- Apr	By Input CGST A/c		660
30- Apr	To Balance c/d		1,320	08- Apr	By Input SGST A/c		660
			12,320				12,320
Dr.	Stationery A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
13- Apr	To Cash A/c		1,800	30- Apr	By Balance c/d		1,800
			1,800				1,800
Dr.	Discount Received A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
30- Apr	To Balance c/d		1,000	13- Apr	By Ramesh A/c		1,000
			1,000				1,000
Dr.	Salary A/c						Cr.

Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
30-Apr	To Bank A/c		8,000	30-Apr	By Balance c/d		8,000
			8,000				8,000
Dr.	Rent A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
30-Apr	To Bank A/c		5,000	30-Apr	By Balance c/d		5,000
			5,000				5,000
Dr.	Telephone A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
30-Apr	To Bank A/c		2,000	30-Apr	By Balance c/d		2,000
			2,000				2,000
Dr.	Discount Allowed A/c						Cr.

Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
19-Apr	To Sameer A/c		1,000	30-Apr	By Balance c/d		1,000
			1,000				1,000
Dr.	Output IGST A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
30-Apr	To Balance c/d		4,800	20-Apr	By Raj Banwari A/c		4,800
			4,800				4,800
Dr.	Sen A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
30-Apr	To Balance c/d		33,600	18-Apr	By Purchase A/c		30,000
				18-Apr	By Input CGST A/c		1,800

				18- Apr	By Input SGST A/c		1,800
			33,600				33,600
Dr.	Raj Banwari A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
20- Apr	To Sales A/c		40,000	30- Apr	By Balance c/d		44,800
20- Apr	To Output IGST A/c		4,800				
			44,800				44,800

Trial Balance as on April 30th, 2019			
Sl.No	Account	Debit (Rs.)	Credit (Rs.)
1	Bank A/c	42,160	
2	Cash A/c	49,152	
3	Furniture A/c	20,000	
4	Capital A/c		1,20,000
5	Sales A/c		62,400
6	Purchase A/c	41,000	
7	Sameer A/c	2,520	
8	Ramesh A/c		1,320

9	Raj Banwari A/c	44,800	
10	Sen A/c		33,600
11	Salary A/c	8,000	
12	Stationery A/c	1,800	
13	Rent A/c	5,000	
14	Telephone A/c	2,000	
15	Discount Received A/c		1,000
16	Output IGST A/c		4,800
17	Output CGST A/c		1,344
18	Output SGST A/c		1,344
19	Discount Allowed A/c	1,000	
20	Input CGST A/c	4,188	
21	Input SGST A/c	4,188	
	Total	2,25,808	2,25,808

Q11**Solution**

Please find below the journal, ledgers and trial balance of the transactions:

Journal Book as on 30/4/19

Date	Particulars		LF	Amount (Dr.)	Amount (Cr.)
2019					
01- Apr	Cash A/c	Dr.		15,000	
	Bank A/c	Dr.		55,000	
	Stock A/c	Dr.		28,000	
	Sunil A/c	Dr.		5,000	
	Abhay A/c	Dr.		10,000	
	Alok A/c	Dr.		10,000	
	Computer & Printer A/c	Dr.		50,000	
	Furniture A/c	Dr.		10,000	
	Delivery Van A/c	Dr.		25,000	
	To Bank Loan A/c				90,000
	To Outstanding Salary A/c				15,000
	To Creditors A/c				20,000
	To Bill Payable A/c				10,000
	To Capital A/c				73,000
	(Being previous month balance brought forward)				

i)	Purchase A/c	Dr.	9,000	
	Input IGST A/c	Dr.	1,080	
	To Bank A/c			9,900
	To Discount Received A/c			180
	(Being goods purchased)			
ii)	Bank A/c	Dr.	9,800	
	Discount Allowed A/c	Dr.	200	
	To Abhay A/c			10,000
	(Being payment received)			
iii)	Bank A/c	Dr.	10,000	
	To Alok A/c			10,000
	(Being payment received)			
iv)	Bank A/c	Dr.	3,750	
	Bad Debts A/c	Dr.	1,250	
	To Sunil A/c			5,000
	(Being payment received partially and remainder declared as bad debts)			
v)	Charity A/c	Dr.	1,120	
	To Purchase A/c			1,000
	To Input CGST A/c			60
	To Input SGST A/c			60

	(Being goods donated to charity)				
vi)	Advertisement A/c	Dr.		560	
	To Purchase A/c				500
	To Input IGST A/c				60
	(Being goods given as award)				
vii)	Cash A/c	Dr.		10,000	
	To Bad Debts Recovered A/c				10,000
	(Being bad debts realised)				
viii)	Outstanding Salary A/c	Dr.		15,000	
	To Bank A/c				15,000
	(Being outstanding salary cleared)				
ix)	Cash A/c	Dr.		16,80,000	
	To Sales A/c				15,00,000
	To Output CGST A/c				90,000
	To Output SGST A/c				90,000
	(Being goods sold)				
ix)	Debtors A/c	Dr.		3,36,000	
	To Sales A/c				3,36,000

	To Output IGST A/c				
	(Being goods sold)				
x)	Purchase A/c	Dr.		10,00,000	
	Input CGST A/c	Dr.		6,000	
	Input SGST A/c	Dr.		6,000	
	Input IGST A/c	Dr.		1,08,000	
	To Cash A/c				1,12,000
	To Creditors A/c				10,08,000
	(Being goods purchased)				
x)	Bank A/c	Dr.		17,00,000	
	To Debtors A/c				2,00,000
	To Cash A/c				15,00,000
	(Being cheque and cash deposited in bank)				
xi)	Creditor A/c	Dr.		8,90,000	
	To Bank A/c				8,90,000
	(Being payment made)				
xii)	Bank Loan A/c	Dr.		20,000	
	To Bank A/c				20,000
	(Being bank loan partially paid)				
	Total			60,15,760	60,15,760

Bank A/c							
Dr.	Bank A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
01- Apr	To Balance b/d		55,000	i)	By Purchase A/c		9,900
ii)	To Abhay A/c		9,800	viii)	By Outstanding Salary A/c		15,000
iii)	To Alok A/c		10,000	ix)	By Creditors A/c		8,90,000
iv)	To Sunil A/c		3,750	xii)	By Bank Loan		20,000
vi)	To Debtors A/c		2,00,000	30- Apr	By Balance c/d		8,43,650

			17,78,550				17,78,550
Dr.	Cash A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
01-Apr	To Balance b/d		15,000	x)	By Purchase A/c		1,00,000
viii)	To Bad Debts Recovered A/c		10,000	x)	By Input CGST A/c		6,000
ix)	To Sales A/c		15,00,000	x)	By Input SGST A/c		6,000
ix)	To Output CGST A/c		90,000	x)	By Bank A/c		15,00,000
ix)	To Output SGST A/c		90,000	30-Apr	By Balance c/d		93,000
			17,05,000				17,05,000

Dr.	Computer & Printer A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
01-Apr	To Balance b/d		50,000	30-Apr	By Balance c/d		50,000
			50,000				50,000

Dr.	Furniture A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
01-Apr	To Balance b/d		10,000	30-Apr	By Balance c/d		10,000
			10,000				10,000

Dr.	Stock A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
01-Apr	To Balance b/d		28,000	30-Apr	By Balance c/d		28,000

			28,000				28,000
Dr.	Delivery Van A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
01- Apr	To Balance b/d		25,000	30- Apr	By Balance c/d		25,000
			25,000				25,000
Dr.	Capital A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
30- Apr	To Balance c/d		73,000	01- Apr	By Balance b/d		73,000
			73,000				73,000
Dr.	Bill Payable A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			

30- Apr	To Balance c/d		10,000	01- Apr	By Balance b/d		10,000
			10,000				10,000
Dr.	Creditor A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
xi)	To Bank A/c		8,90,000	01- Apr	By Balance b/d		20,000
30- Apr	To Balance c/d		1,38,000	x)	By Purchase A/c		9,00,000
				x)	By Input IGST A/c		1,08,000
			10,28,000				10,28,000
Dr.	Output IGST A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
30- Apr	To Balance c/d		36,000	ix)	By Debtors A/c		36,000
			36,000				36,000

Dr.	Input IGST A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
i)	To Bank A/c		1,080	vi)	By Advertisement A/c		60
x)	To Creditor A/c		1,08,000	30-Apr	By Balance c/d		1,09,020
			1,09,080				1,09,080
Dr.	Purchase A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
i)	To Bank A/c		8,820	v)	By Charity A/c		1,000

i)	To Disocunt Received A/c		180	vi)	By Advertisement A/c		500
x)	To Cash A/c		1,00,000	30- Apr	By Balance c/d		1,07,500
x)	To Creditor A/c		9,00,000				
			10,09,000				10,09,000
Dr.	Debtors A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
ix)	To Sales A/c		3,00,000	xi)	By Bank A/c		2,00,000
ix)	To Output IGST A/c		36,000	30- Apr	By Balance c/d		1,36,000
			3,36,000				3,36,000

Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
x)	To Cash A/c		6,000	v)	By Charity A/c		60
				30-Apr	By Balance c/d		5,940
			6,000				6,000
Dr.	Sales A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
30-Apr	To Balance c/d		18,00,000	ix)	By Debtors A/c		3,00,000
				ix)	By Cash A/c		15,00,000
			18,00,000				18,00,000
Dr.	Output CGST A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount

2019				2019			
30-Apr	To Balance c/d		90,000	ix)	By Cash A/c		90,000
			90,000				90,000
Dr.	Output SGST A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
30-Apr	To Balance c/d		90,000	ix)	By Cash A/c		90,000
			90,000				90,000
Dr.	Discount Received A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
30-Apr	To Balance c/d		180	i)	By Purchase		180
			180				180
Dr.	Discount Allowed A/c						Cr.

Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
ii)	To Abhay A/c		200	30- Apr	By Balance c/d		200
			200				200
Dr.	Bad Debts A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
iv)	To Sunil A/c		1,250	30- Apr	By Balance c/d		1,250
			1,250				1,250
Dr.	Bad Debts Recovered A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
30- Apr	To Balance c/d		10,000	vii)	By Cash A/c		10,000
			10,000				10,000

Dr.	Bank Loan A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
xii)	To Bank A/c		20,000	01-Apr	By Balance b/d		90,000
30-Apr	To Balance c/d		70,000				
			90,000				90,000
Dr.	Charity A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
v)	To Purchase A/c		1,000	30-Apr	By Balance c/d		1.12
v)	To Input CGST A/c		60				

v)	To Input SGST A/c		60				
			1,120				1,120
Dr.	Sunil A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
01- Apr	To Balance b/d		5,000	iv)	By Bank A/c		3,750
				iv)	By Bad Debts A/c		1,250
			5,000				5,000
Dr.	Abhay A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount

2019				2019			
01- Apr	To Balance b/d		10,000	ii)	By Bank A/c		9,800
				ii)	By Discount Allowed A/c		200
			10,000				10,000
Dr.	Alok A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
01- Apr	To Balance b/d		10,000	iii)	By Bank A/c		10,000
			10,000				10,000
Dr.	Outstanding Salary A/c						Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount

2019				2019			
viii)	To Bank A/c		15,000	01-Apr	By Balance b/d		15,000
			15,000				15,000

Trial Balance as on April 30th, 2019

Sl.No	Account	Debit (Rs.)	Credit (Rs.)
1	Bank A/c	8,43,650	
2	Cash A/c	93,000	
3	Computer & Printer A/c	50,000	
4	Furniture A/c	10,000	
5	Stock A/c	28,000	
6	Delivery Van A/c	25,000	
7	Capital A/c		73,000
8	Bill Payable A/c		10,000
9	Creditor A/c		1,38,000
10	Output IGST A/c		36,000
11	Input IGST A/c	1,09,020	
12	Purchase A/c	10,07,500	
13	Debtors A/c	1,36,000	
14	Advertisement A/c	560	
15	Input CGST A/c	5,940	
16	Input SGST A/c	5,940	

17	Sales A/c		18,00,000
18	Output CGST A/c		90,000
19	Output SGST A/c		90,000
20	Discount Received A/c		180
21	Discount Allowed A/c	200	
22	Bad Debts A/c	1,250	
23	Bad Debts Recovered A/c		10,000
24	Bank Loan A/c		70,000
25	Charity A/c	1,120	
	Total	23,17,180	23,17,180

Kopykitab