TS Grewal

Class 11 Accountancy Solutions



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CHAPTER-6 - Ledger

Q1
Solution
Please find below the journal entries of the transactions:

	Journ	al B	ook		
Date	Particulars		L.F.	Dr. (₹)	Cr. (₹)
2019	Cash A/c	Dr.		50,000	
1 st	To Capital A/c				50,000
April	(Being Mohit began				
	business with cash)				
3 rd	Purchase A/c	Dr.		20,000	
April	To Rita A/c				20,000
	(Being purchase of goods)				
4 th	Rita A/c	Dr.	4	10,000	
April	To Cash A/c	11		212	10,000
	(Being payment of cash to	M	LC		
	Rita)				
6 th	Rohit A/c	Dr.		25,000	
April	To Sales A/C				25,000
	(Being sale of goods)				
8 th	Cash A/c	Dr.		20,000	
April	To Rohit A/c				20,000
	(Being received cash from				
	Rohit)				
12 th	Purchase A/c	Dr.		12,000	
April	To Rita A/c				12,000
	(Being purchase of goods)				
18 th	Rita A/c	Dr.		20,000	
April	To Cash A/c				20,000

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

Ledgers

Please find below the transactions under cash account:

Cash A/c

Dr.							Cr.
Date	Particu <mark>lars</mark>	J	₹	Date	Particulars	J	₹
2018		•		2018		•	
		F	IN		4 4	F	
1 st	To Capital		50,000	4 th	To Rita A/c		10,000
April	A/c		7	April	ILau		
8 th	To Rohit		20,000	18 th	To Rita A/c		20,000
April	A/c			April			
30^{th}	To Rohit		6,000	30^{th}	By Balance		46,000
April	A/c			April	c/d		
	Total		76,000		Total		76,000
1 st	To Balance		46,000				
May	b/d						

Please find below the transactions under capital account:

Capital A/c

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

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

Please find below the transactions under purchase account:

Purchase A/c

Date	Particular	J	₹	Date	Particular	J.	₹
2018	S	•		2018	S	F	
		F					
$3^{\rm rd}$	To Rita		20,00	30 th	By		32,000
April	A/c		0	April	Balance		
_					c/d		
12 th	To Rita		12,00	71 //	4	4	
April	A/c		0	- >\/4		И	
	Total		32,00	271	Total		32,000
			0	, -			
1 st	То		32,00				
May	Balance		0				
	b/d						

Please find below the transactions under Rita's account:

Rita's A/c

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

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



	Please find	below the	transactions	under	Rohit's	account:
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К	O	111	S	\mathbf{A}	/C

Date	Particular	J	₹	Date	Particular	J.	₹
2018	S	•		2018	S	F	
		F					
5 th	To Sale		25,00	3 rd	By		20,000
April	A/c		0	Apri	Purchase		
				1	A/c		
25 th	To Sale		10,00	12 th	By		6,000
April	A/c		0	Apri	Purchase		
				1	A/c		
					By		9,000
					Balance		
					c/d		
	Total		35,00		Total		35,000
			0	AI	III A	1	
1 st	То		9,000				
May	Balance			JY	KILC		
	b/d						

Please find below the transactions under sale account: Sales A/c

Dr.							Cr.
Date	Particula	J	₹	Date	Particulars	J	₹
2018	rs	•		2018		•	
		F				F	
30 th	To		35,00	3 rd	By Rohit		25,000
April	Balance		0	Apri	A/c		
	c/d			1			
				12 th	By Rohit		10,000
				Apri	A/c		

		1		
Total	35,00 0		Total	35,000
		1 st	By Balance	35,000
		May	b/d	

Q2 Solution

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

	Journal Book	as oi	1 31/0	01/19	
Date	Particulars		LF	Amount (Dr.)	Amount (Cr.)
2019			_	4	
01-Jan	Cash A/c	Dr.	16	1,00,000	
	To Capital A/c	K		dO	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		4	4	30,000
	(Being goods sold for cash)			NA.	
	Mac		ILC	IU	
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-	To Capital			02-	By Purchase		
Jan	A/C		1,00,000	Jan	A/c		20,000
03-	To Sales			22-	By Electricity		
Jan	A/c		7,000	Jan	A/c		1,000
20-	To Sales	4		28-	By Telephone		
Jan	A/c	11	30,000	Jan	A/c		500
			ルル	29-	IFAN		
				Jan	By Rent A/c		800
				31-			
				Jan	By Wages A/c		3,000
				31-	By Balance		
				Jan	c/d		1,11,700
			1,37,000				1,37,000

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

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

Dr.		Sales A/c									
Date	Particula <mark>rs</mark>	J.F	Amount	Date	Particulars	J.F	Amount				
2019				2019							
31-	To Balance	1	IN	03-	4 4						
Jan	c/d		43,000	Jan	By Cash A/c		7,000				
			JUY	15-	By Shravan						
			, ,	Jan	A/c		6,000				
				20-							
				Jan	By Cash A/c		30,000				
			43,000				43,000				

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

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

Dr.			Cr.					
D (D 4: 1				D 4	D 41 I		
Date	Particula	rs	J.F	Amount	Date	Particulars	J.F	Amount
2019					2019			
31-	To Balanc	e			19-	to b		
Jan	c/d			5,000	Jan	Anurag A/c		5,000
				5,000	11/2			5,000

Dr.			Cr.				
.							
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
22-	To Cash			31-	By Balance		
Jan	A/c		1,000		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-	To Cash			31-	By Balance		
Jan	A/c		500	Jan	c/d		500
			500				500

Dr.		Rent A/c						
Date	Particula	ırs	J.F	Amount	Date	Particulars	J.F	Amount
2019					2019			
29-	To Cash				31-	By Balance		
Jan	A/c			800	Jan	By Balance c/d		800
		И		800				800
				M M		A PARIS		

Dr.		Cr.					
			, ,				
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
31-	To Cash			31-	By Balance		
Jan	A/c		3,000		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)			4							
03-		VW									
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						

	(Daine and de mando and)			
	(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	VM'	(ran	20,000
	(Being purchase of computer)	/ II N. I	LUN	
15-	C1- A /-		70.000	
Jan	Cash A/c To Mobbook Loop A/o	Dr.	70,000	70,00
	To Mehboob Loan A/c			/0,00
	(Being loan taken from Mehboob)			
16-		D	2 000	
Jan	Sales Return A/c	Dr.	2,000	

	(Being goods returned by			
	Ahmed & Co.)			
17- Jan	Furniture A/c	Dr.	10,000	
	To Mehfil Mart A/c			10,00
	(Being furniture purchased)			
18-				
Jan		Dr.	2,000	• • • •
	To Cash A/c		_	2,00
	(Being interest on loan paid)			
	14000	#1	4	
19- Jan	Insurance Claim A/c	Dr.	1,000	
	To Ahmed & Co. A/c		LUN	1,00
	(Being insurance claim made due)			
22-				
Jan	Rent A/c	Dr.	2,000	
	To Bank A/c			2,00
	(Being rent paid)			
24-	C 1 A /	D	20.000	
Jan	Cash A/c	Dr.	20,000	

	1	1 1	I I	
	(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)			
	//		4	
27- Jan	Advertisement A/c	Dr.	5,000	
	To Bank A/c		Lan	5,000
	(Being advertisement expense paid)			
28-			7 200	
Jan		Dr.	7,000	7.00
	To Ahmed & Co. A/c			7,00
	(Being payment made in full settlement)			
29-				
Jan	Gupta & Co. A/c	Dr.	20,000	

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

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

Dr.	Purchase A/c						
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019			LAL	2019			
	Y _A		M M	//	By Loss on		
03-	To Gupta &	a,	$\mathcal{I}(\mathcal{I})$	26-	By Loss on Accident		
Jan	Co. A/c		20,000		A/c		10,000
08-	To Cash			31-	By Balance		
Jan	A/c		8,000	Jan	c/d		18,000
			28,000				28,000

Dr.		Cr.					
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019	1 ar treatury	0.1	1 x mount	2019	1 articulars	0.1	1 Killount
31-	To Balance			01-	By Cash		
Jan	c/d		1,00,000	Jan	By Cash A/c		1,00,000

	1,00,000		1,00,000
	1,00,000		1,00,000

Dr.		Sales A/c								
	Particulars	J.F	Amount		Particulars	J.F	Amount			
2019				2019						
31-	To Balance			05-	By Cash					
Jan	c/d		24,000	Jan	A/c		5,000			
				10-	By Ahmed					
				Jan	& Co. A/c		10,000			
				25-	By Cash					
				Jan	A/c		9,000			
	7		24,000				24,000			

	7/	٠,	ALAN.	H.	. 4						
Dr.	YA.	Gupta & Co. A/c									
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount				
2019				2019							
					By						
29-	To Bank			03-	Purchase						
Jan	A/c		19,200	Jan	A/c		20,000				
	То										
	Discount										
29-	Received										
Jan	A/c		800								
			20,000				20,000				

Dr.	Ahmed & Co. A/c	Cr.	

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

Dr.		Bank A/c						
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount	
2019		101		2019	$\mathbf{IL}\mathbf{d}\mathbf{D}$			
11-	To Cash		, ,	22-	1 40110			
Jan	A/c			Jan	By Rent A/c		2,000	
28-	To Ahmed			24-				
Jan	& Co. A/c			Jan	By Cash A/c		20,000	
					By Advertisement A/c		5,000	
					By Gupta & Co. A/c		19,200	
				31- Jan	By Balance c/d		10,800	

	57,000		57,000
	37,000		37,000

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

Dr.		Mehboob Loan A/c								
Date	Particulars	J.	F Amour	nt Date	Particulars	J.F	Amount			
2019	7		-	2019	. 4					
31-	To Balance			15-	By Cash					
Jan			70,00	00 Jan	By Cash A/c		70,000			
			70,000		90110		70,000			

Dr.		Cr.					
Data	D4 ² 1		A 4	Data	D4 ² 1		A 4
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
19-	To Ahmed			31-	By Balance		
Jan	& Co. A/c		1,000	Jan	c/d		1,000
			1,000				1,000

Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount	
2019				2019				
22-	To Bank			31-	By Balance			
Jan	A/c		2,000	Jan	c/d		2,000	
			2,000				2,000	
Dr.		L	oss by Aco	ss by Accident A/c				
Date	Particulars	s J.F	Amount	Date	Particulars	J.F	Amount	
2019				2019				
	То							
•	Purchase			31.	- By Balance	;		
26-	A/c		10,000	Jar	n c/d		10,000	
	I A/C							

Dr.		A	dvertisen	nent A	c /c		Cr.
	_		-) - /	1/	LOIN		
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
27-	To Bank			31-	By Balance		
Jan	A/c		5,000	Jan	c/d		5,000
			5,000				5,000

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

		2,000				2,000	_
Jan	& Co. A/c	2,000	Jan	c/d		2,000	
16-	To Ahmed		31-	By Balance			
	I	j	1	I	ĺ	1	l

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

Dr.		Furniture A/c						
Date	Particulars	JE	Amount	Date	Particulars	JF	Amount	
2019	1 articulars	U.1	Timount	2019	Tarticulars	U.1	Amount	
31-	To Balance			17-	By Mehfil			
Jan	c/d		10,000	Jan	By Mehfil Mart A/c		10,000	
			10,000				10,000	

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

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

Dr.		Dis	count Red	ceived .	A/c		Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
31-	To Balance	8/		29-	By Gupta		
Jan			2,000	Jan	By Gupta & Co. A/c		2,000
			2,000	1/	LUN		2,000

Dr.		Sundry Income A/c							
Data	Dantianlana		A 0 4	Data	Dantianlana		A 0 4		
Date	Particulars	J.r	Amount	Date	Particulars	J.r	Amount		
2019				2019					
31-	To Balance			31-	By Cash A/c				
Jan	c/d		500	Jan	A/c		500		
			500				500		

Q4
Solution
Please find below the journal entries and ledgers of the transactions:

	Journal Boo	k as	on 3	0/4/19	
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	MM			50,000
	(Being bank a/c opened)			FOIN	
03-					
Apr	Furniture A/c	Dr.		20,000	
	To Cash A/c				20,000
	(Being furniture purchsed)				
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			42,00
	(Beings purchase of goods)			
10-				
Apr	Cash A/c	Dr.	30,000	
	To Sales A/c			30,00
	(Being goods sold)			
14-				
Apr	M/s Gupta Traders A/c	Dr.	12,000	
	To Sales A/c			12,00
	(Being goods sold)		4	
		//	L _ l _	
16- Apr	Rent A/c	Dr.	4,000	
	To Cash A/c			4,00
	(Being rent paid)			
18-				
Apr	Electricity A/c	Dr.	1,000	
	To Cash A/c			1,00
	(Being electricity bill paid)			
20-				
Apr	Cash A/c	Dr.	12,000	

	(Being cash received)			
22-				
Apr	Hema Traders A/c	Dr.	2,000	
	To Purchase Return A/c			2,000
	(Being goods retuned)			
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		4-4-	100
	(Being postage paid)	VIII	ran	
		/ BY	LUN	
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.		Cr.					
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			

2019				2019			
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
Dr.			Capita	l A/c			Cr.
			1,92,000				1,92,000
				Apr	c/d		42,900
				30-	By Balance		
				Apr	A/c		4,000
				30-	By Salary		
				Apr	A/c		100
		1		25-	By Postage		
			M	Apr	Traders A/c		40,000
			INC	23-	By Hema		
				Apr	A/c		1,000
				18-	Electricity		
					By		
				Apr	A/c		4,000
			12,000	•	By Rent		2 3,000
Apr	Traders A/c		12,000		A/c		30,000
20-	To Gupta			07-	By Purchase		
Apr	A/c		30,000	Apr	A/c		20,000
10-	To Sales		20.000		Furniture		20.000
					By		
Apr	A/c		1,50,000	Apr	A/c		50,000
01-	To Capital			02-	By Bank		

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

Dr.		Bank A/c								
D 4	D 4: 1			D 4	D 4: 1	1 13				
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount			
2019				2019						
02-	To Cash			30-	By Balance					
Apr	A/c		50,000	Apr	c/d		50,000			
			50,000				50,000			

Dr.			Furniture A/c					
Date	Particulars	IF	Amount	Date	Particulars	IF	Amount	
2019	1 ai ticulai s	J.1	Amount	2019	1 articulars	J.1	Amount	
03-	To Cash		, ,	30-	By Balance			
Apr	A/c		20,000	Apr	c/d		20,000	
			20,000				20,000	

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

1		72,000		72,000
Apr	Traders A/c	42,000		
08-	Hema			
	To M/s			

Dr.		Sales A/c								
Date	Particular	rs	J.F	Amount	Date	Particulars	J.F	Amount		
2019					2019					
30-	To Balanc	e			10-	By Cash				
Apr	c/d			42,000	Apr	-		30,000		
					14-	By Gupta				
					Apr	By Gupta Traders A/c		12,000		
	/			42,000	H.			42,000		

Dr.		G	Supta Tra	ders A/	'e		Cr.		
		, , , , , , , , , , , , , , ,							
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount		
2019				2019					
14-	To Sales			20-	By Cash				
Apr	A/c		12,000	Apr	By Cash A/c		12,000		
			12,000				12,000		

Dr.		Cr.						
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount	
2019				2019				

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

Dr.			H	Iema Trac	ders A/	c		Cr.	
Date	Particul	ars	J.F	Amount	Date	Particulars	J.F	Amount	
2019					2019				
	То					By			
22-	Purchase	;			08-	Purchase			
Apr	Return A	/c		2,000	Apr	A/c		42,000	
23-	To Cash								
Apr	A/c			40,000					
				42,000		. 4		42,000	

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

Dr.		Cr.					
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019		ParticularsJ.FAmountDateParticularsJ.F20192019					

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

Dr.			Cr.				
Date	Particulars	IF	Amount	Date	Particulars	IF	Amount
2019	1 al ticulai s	J.1	Amount	2019	1 al ticulai s	J.1	Amount
	To Cash				By Balance		
Apr			100	Apr	c/d		100
			100				100

Dr.			Salary A/c				Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019			7	2019			
30-	To Cash		, ,	30-	By Balance		
Apr	A/c		4,000	Apr	c/d		4,000
			4,000				4,000

Q5
Solution
Please find below the journal entries and ledgers of the transactions:

	Journal Book	as o	n 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.	.4	80,000	
	To Cash A/c	M	46		80,000
	(Being bank a/c opened)		10	OIN	
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			22,00
	(Being cash paid)			
15-				
Mar	Cash A/c	Dr.	11,700	
	Discount Allowed A/c		300	
	To Naman A/c			12,00
	(Being cash received and discount allowed)	W	Itah	
1.6		1/	ILAN	
16- Mar	Wages A/c	Dr.	200	
	To Cash A/c			20
	(Being Wage paid)			
18-				
Mar	Furniture A/c	Dr.	5,000	
	To Cash A/c			5,00
	(Being furniture purchased)			
20-	Drawings A/c	Dr.	4,000	

Mar				
	To Cash A/c			4,00
	(Being cash drawn for personal use)			
22-				
Mar	Rent A/c	Dr.	3,000	
	To Bank A/c			3,00
	(Being rent paid)			
23-				
Mar	Drawings A/c	Dr.	2,000	
	To Purchase A/c			2,00
	(Beings goods drawn for personal use)	11-11		
24-				
Mar	Cash A/c	Dr.	6,000	
	To Bank A/c			6,00
	(Being cash drawn from bank)			
26-				
Mar	Cash A/c	Dr.	1,000	
	To Commission A/c			1,00
	(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)			4	
		M	41		
30-				an	
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						
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount	
2019				2019				

ĺ	1	1 1	1		1	ĭ ı	ı
01-	To Capital			02-	By Bank		
Mar	A/c		2,00,000	Mar	•		80,000
					By		
15	To Naman			05	Purchase		
Mar			11,700	Mar			30,000
Iviai	A/C		11,700	IVIAI	A/C		30,000
24-	To Bank			10-			
Mar	A/c		6,000	Mar	By Raj A/c		22,000
	То						
26				1.0	D W		
	Commission				By Wages		
Mar	A/c		1,000	Mar	A/c		200
					By		
30-	To Sales			18-	Furniture		
Mar			20,000	Mar			5,000
Iviai	A/C		20,000				3,000
			MI	29-	By S <mark>al</mark> ary		
			M = M	Mar	A/c		10,000
			MA	31-	By Balance		
			, ,	Mar			91,500
			2,38,000				2,38,000

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

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

	//		ALAL	M i	. 4						
Dr.	Capital A/c Cr.										
		W.,	7	KI							
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount				
2019				2019							
31-	To Balance			01-							
Mar	c/d		2,00,000	Mar	By Cash A/c		2,00,000				
			2,00,000				2,00,000				

Dr.		Purchase A/c							
Data	Particulars	IF	Amount	Data	Particulars	IE	Amount		
Date	Farticulars	J.T	Amount	Date	Farticulars	J.F	Amount		
2019				2019					

1	1	1				I	1
04-				23-	By Drawings		
Mar	To Raj A/c		22,000	Mar	A/c		2,000
05-	To Cash			31-	By Balance		
Mar	A/c		30,000	Mar	c/d		50,000
			52,000				52,000

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

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

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

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

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

Dr.		Wages A/c							
Data	Danti anlana		A 0 4	Data	Danti anlana		A 0 4		
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount		
2019				2019					
16-	To Cash			31-	By Balance				
Mar	A/c		200	Mar	c/d		200		
			200				200		

Dr.		Cr.
Date	Particulars	Amount

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

Dr.		Drawings A/c							
Date 2019	Particulars	J.F	Amount	Date 2019	Particulars	J.F	Amount		
	To Bank				By Balance				
Mar			4,000	Mar	•		9,000		
	То								
23-	Purchase								
Mar	A/c		2,000						
28-	To Bank	1/	16.41	//	4-1-				
Mar	A/c	a۱	3,000	MI	ran				
			9,000		LUN		9,000		

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

Dr. Bank Charges A/c Cr.

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

Dr.		Rent A/c									
Date	Particulars		Particulars J.F Amount Date		Particulars	IF	Amount				
2019	1 al ticula	11 5	J.I	Amount	2019	1 al ticulai s	J.I	Amount			
						D D 1					
	To Bank					By Balance					
Mar	A/c			3,000	Mar	c/d		3,000			
			١,	3,000	H.			3,000			

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

Q6
Solution
Please find below the journal entries and ledgers of the transactions:

	Journal Boo	k as	on 3(0/4/19	
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	111			30,000
	To Capital A/c (Bal. Fig)		r ./	200	1,60,000
	(Being brought forward previous balance)			.au	
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				1,1
	(Being goods returned)				
10-					
Apr	Purchase A/c	Dr.		9,000	
	Input IGST A/c	Dr.		1,080	
	To Rajesh A/c				10,0
	(Being goods purchased and 12% IGST paid)				
15- Apr	Purchase A/c Input IGST A/c	Dr.	, , (13,500 1,620	
	To Rajesh A/c	IM	41	an	8,1
	To Cash A/c			LUIN	6,7
	To Discount Received A/c				2
	(Being goods purchased partially by cash and credit)				
20-					
Apr	Rajesh A/c	Dr.		40,080	
	To Cash A/c				38,6
	To Discount Received A/c				1,4
	(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								
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount			
2019				2019						
					By					
01-	To Balance			15-	Purchase					
Apr	b/d		50,000	Apr	A/c		5,130			
04-	To Sales			15-	By Input					
Apr	A/c		7,000		IGST A/c		1,620			
04-	To Output			20-	By Rajesh					
	CGST A/c		420	Apr	. ,		38,600			

1	1	l I	1	1	Í	l I
				By		
04-	To Output		25-	Drawings		
Apr	SGST A/c	420	Apr	A/c		500
	То					
30-	Commission		30-	By Balance		
Mar	A/c	2,000	Apr			14,230
30-	To Output					
	CGST A/c	120				
30-	To Output					
	SGST A/c	120				
		60,080				60,080

Dr.		Capital A/c						
		١,	INC	W.i				
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount	
2019				2019				
30-	To Balance		, ,	01-	By Balance			
Apr	c/d		1,60,000	Apr	l		1,60,000	
			1,60,000				1,60,000	

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

			8,100				8,100
Dr.		T	Stock	A/c	I		Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
01- Apr	To Balance b/d		30,000	30- Mar	_		30,000
			30,000				30,000
Dr.			Ram	A/c		1	Cr.
Date	Particu <mark>lars</mark>	J.F	Amount	Date	Particulars	J.F	Amoun
2019	7.4		LOL	2019	4		
01- Apr	To Balance b/d		50,000	06- Apr	By Sales Return A/c		1,000
			, ,	06- Apr			60
				06- Apr	1 .		60
				30- Apr	By Balance		48,880
			50,000	•			50,000
Dr.			Machine	ry A/c	I	T	Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amoun

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

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

Dr.		Sales Return A/c								
Date	Particu <mark>la</mark> rs	J.F	Amount	Date	Particulars	J.F	Amount			
2019			, ,	2019						
06-	To Ram			30-	By Balance					
Apr	A/c		1,000	Apr			1,000			
			1,000				1,000			

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

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

Dr.			Output Co	GST A/c			Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
06-	To Ram			30-	By Cash		
Apr	A/c		60	Apr	A/c		120
30-	To Balance		M	14			
Apr	c/d	II.	60	VII	an		
			120	1/11/	an		120
Dr.			Output SO	GST A/c			Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
06-	To Ram			30-	By Cash		
Apr	A/c		60	Apr			120
30-	To Balance						
Apr			60				
			120				120

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



Q7
Solution
Please find below the ledgers and trial balance of the transactions:

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

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

	Cr.					
articulars	J.F	.F Amount	Date	Particulars	J.F	Amount
			2019			
o Balance			01-	By Balance		
ďd		1,000				1,000
		1,000				1,000
C	Balance	Balance	1,000	2019 Balance 01- 1,000 Apr	2019 Balance d 1,000 Apr b/d	2019 Display Balance and the second of the

Dr.		Stock A/c						
Date	Particu	llars	J.F	Amount	Date	Particulars	J.F	Amount
2019					2019			
01-	To Bala	nce			30-	By Balance		
Apr	b/d	ΔN		4,000	Apr	c/d		4,000
				4,000	1216	S		4,000

Dr.		Zahir A/c								
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							
	To Output IGST A/c		60							

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

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

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

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

Dr.		Rahul A/c						
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount	
2019			M M	2019	'Ah			
	To Balance		77	01-	By Balance			
04-Jan	c/d		2,244	Apr	b/d		900	
					By			
				05-	Purchase			
				Apr	A/c		1,200	
					By Input			
				Apr	CGST A/c		72	
					By Input			
				05-Jan	SGST A/c		72	
			2,244				2,244	

Dr.	Capital A/c	Cr.

D 4	D 4: 1			D 4	D 4: 1		
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
01-	To Balance			30-	By Balance		
Apr	b/d		9,700	Apr			9,700
			9,700				9,700

Dr.		Purchase A/c								
Date	Particu	llars	J.F	Amount	Date	Particulars	J.F	Amount		
2019	, i				2019					
02-	To Gob	ind			30-	By Balance				
Apr	A/c			900	Apr	c/d		2,100		
05-	To Rah	ul		VOI /	Ti a	4				
Apr	A/c			1,200	10 10	A Par				
				2,100		au		2,100		
				, ,	4	CAR BASE				

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

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

	7/4		LAL	11 4	4					
Dr.	A		Output IC	GST A/c	20		Cr.			
		ATOMYKILOU								
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount			
2019				2019						
30-	To Balance			03-	By Sharma					
Apr	c/d		396	Apr	•		120			
				08-	By Zahir					
				Apr			60			
				20-	By Sharma					
				Apr			96			
				25-	By Zahir					
				Apr	_		120			
			396				396			

Dr.			Sales	A/c			Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
30-	To Balance			03-	By Sharma		
Apr	c/d		3,300	Apr	A/c		1,000
				08-	By Zahir		
				Apr	A/c		500
				20-	By Sharma		
				Apr	A/c		800
				25-	By Zahir		
	7.4			Apr	A/c		1,000
	1/4		3,300	14			3,300
			$I \cup V$	u a	an		

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

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

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

	Trial Ba <mark>lance</mark> as on A	April 30th, 2	019
		Debit	
Sl.No	Account	(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



Q8
Solution
Please find below the journal, ledgers and trial balance of the transactions:

	Journal Boo	ok as	on 3	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				
<u> </u> 	Payable A/c				4,520
	To Salary Payable A/c				7,000

	To Capital A/c (Bal. Fig)			3,24,0
	(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			5,6
	(Being rent and CGST, SGST paid)			
02-	Purchase A/c	Dr.	30,000	
Apr	Input IGST A/c	Dr.	3,600	
	To Prabhat A/c	D1.	3,000	16,8
	To Rajan A/c		LON	8,9
	To Passi A/c			7,8
	(Being goods purchased on credit)			
03-				
Apr	Rakesh A/c	Dr.	19,040	
	Devender A/c	Dr.	28,000	
	To Sales A/c			42,0
	To Output CGST A/c			1,0
	To Output SGST A/c			1,0
	To Output IGST A/c			3,0

	(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 peash for petrol spent)	//	tah	
05-	,		COLLO	
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			5,0
	To Output CGST A/c			3
	To Output SGST A/c			3
	(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			5,6
	(Being goods returned by customer)	///_	4-6	1,1
		VIK	(Tab	
12-		111	LOID	
Apr	Bank A/c	Dr.	60,000	
	To Hariharan A/c			20,0
	To Rajhans A/c			40,0
	(Being payment received)			
16-				
Apr	Prabhat A/c	Dr.	4,480	
	Rajan A/c	Dr.	1,120	
	To Purchase Return A/c			5,0
	To Input IGST A/c			6

	1	ī	I	I I	
20-	T 1 A /			50,000	
Apr	Jawahar A/c	Dr.		50,000	
	Vikas A/c	Dr.		10,000	(0.0
	To Bank A/c				60,0
	(Being payment made)				
22-					
Apr	Bank A/c	Dr.		20,000	
	To Hariharan A/c				10,0
	To Rajhans A/c				10,0
	(Being payment received)				
22-				. 4	
Apr	Cheque-in-Hand A/c	Dr.		15,000	
	To Rakesh A/c	V4		ran	10,0
	To Devender A/c			LUN	5,0
	(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				15,0
	(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 2019	Particulars	J.F	Amount	Date 2019	Particulars	J.F	Amount
01- Apr			30,000	04- Apr	By Deliery Van Expense A/c		5,700
09- Apr	To Sales A/c		5,000	05- Apr	By Drawings A/c		4,000
09- Apr			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	Devender A/c		21,000 56,600				56,600

						1	
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	J 1		300
22- Apr	To Hariharn A/c		10,000		By Telephone Expense Payable A/c		4,000
22-	To Rajhans A/c		10,000	20-	By Jawahar A/c		50,000
24- Apr			14,873		By Vikas A/c		10,000
				30- Apr	By Balancd c/d		70,273
			1,39,873				1,39,873
Dr.			Capita	l A/c			Cr.

Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
30-	To Balance			01-	By Balance		
Apr	c/d		3,24,000	Apr	b/d		3,24,000
			3,24,000				3,24,000
Dr.			Premise	es A/c		ı	Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
01-	To Balance			30-	By Baance		
Apr	b/d	П,	2,00,000	Apr	c/d		2,00,000
			2,00,000		rah		2,00,000
		м,			Lau		
Dr.			Delivery	Van A/c			Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
01-	To Balance			30-	By Baance		
Apr	b/d		50,000	Apr	c/d		50,000
			50,000				50,000
Dr.		l	Fixture	s A/c		1	Cr.

Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
01-	To Balance			30-	By Baance		
Apr	b/d		5,000	Apr	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-	To Balance			30-	By Baance		
Apr	b/d		75,000	Apr	c/d		75,000
	M/A		75,000	7 L			75,000

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

Dr.			Rajhan	s A/c			Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
01-	To Balance			12-	By Bank		
Apr	b/d		50,000	Apr	A/c		40,000
				22-	By Bank		
				Apr	A/c		10,000
			50,000				50,000
Dr.			Jawaha	r A/c			Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019	X		M M	2019	rah		
20-	To Bank			01-	By Balance		
Apr	A/c		50,000	Apr	b/d		1,00,000
30-	To Balance						
Apr			50,000				
•			1,00,000				1,00,000
			, , ,				, , , -
Dr.		l	Vikas	A/c	I	l	Cr.
<u> </u>			13.0				<u> </u>
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			

Dr.		S	alaries Pa	yable A	/c		Cr.
			4,520				4,000
Apr	c/d		4,520	Apr	c/d		4,000
30-	To Balance			01-	By Balance		
2019				2019			
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
Dr.	El	ectri	city Expen	se Paya	ble A/c	1	Cr.
					Lau		
	Λ				rah		
			4,000	1101			4,000
03- Apr	To Bank A/c		4,000	01- Apr	By Balance b/d		4,000
2019	Ta Danila			2019	Dry Dalamas		
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
Dr.	Te	eleph 	one Expen	ise Paya	ble A/c		Cr.
			45,000				45,000
Apr	c/d		35,000				47.000
30-	To Balance			•			
Apr	_		10,000	Apr	1 . T .		45,000
20-	To Bank			01-	By Balance		

	I	1]		I	1	
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
07-	To Cash			01-	By Balance		
Apr	A/c		7,000	Apr	_		7,000
			7,000				7,000
Dr.		1	Output IC	GST A/c		Ī	Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
	То	7			By		
11-	Devender	П,	INC	03-			
Apr	A/c		120	Apr	A/c		3,000
30-	To Balance	m,			Lau		
Apr	c/d		2,880				
			3,000				3,000
Dr.		(Output CO	GST A/c	,	_	Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019	- was viewitti S		WIII
11-	To Rakesh				By Balance		
Apr			300	Apr			240
		1		<u> </u>		<u> </u>	2.0

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 CO	GST A/c	<u> </u>	1	Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
Date 2019	Particulars	J.F	Amount	Date 2019	Particulars	J.F	Amount
	To Rakesh	J.F	Amount 300		By Balance	J.F	Amount 240
2019	To Rakesh A/c To Balance	J.F		2019 01-	By Balance c/d By Rakesh	J.F	
2019 11- Apr 30-	To Rakesh A/c To Balance	J.F	300	2019 01- Apr 03- Apr	By Balance c/d By Rakesh A/c By Cash	J.F	240

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

2019	- ur treuiur 9	J.I	1 III WIII	2019	- ur treuming	7.1	1 III UII U
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
Dr.		(heque in]	Hand A	/c		Cr.
			300				300
Apı	TA/ C		300	Apı	C/ U		300
Apr	To Bank		300	Apr	By Balance c/d		300
2019	T- D1-			2019	D D-1		
Date 2010	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
					Lan		
Dr.			Input SG	ST A/c	rah	1	Cr.
			INC	#1	4 4		
*			300				300
Apr			300	Apr			300
01-	To Bank			30-	By Balance		
2019				2019			
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
Dr.		<u> </u>	Input CG	ST A/c		I	Cr.
			3,600				3,600
Apr	A/c		840	Apr	c/d		3,000
	To Passi		0.40		By Balance		2 000

	1	1	1 1		1	ı	1
22-	To Rakesh			24-	By Balance		
Apr	A/c		10,000	Apr	c/d		14,873
					By		
	То				Discounting		
22-	Devender			24-	Charges		
Apr	A/c		5,000	Apr	A/c		127
			15,000				15,000
Dr.			Prabat	+ A /o			Cr.
	Dawtiaulaus	J.F			Particulars	J.F	
Date 2010	Particulars	J.F	Amount	Date	Farticulars	Ј.Г	Amount
2019	То			2019	То		
16-	Purchase			02-	Purchase		
Apr			4,000	Apr	A/c		15,000
	//		7,000				13,000
16-	To Input IGST A/c		480		By Input IGST A/c		1 000
Apr			460	Apr	IGST A/C		1,800
30-	To Balance		10 220				
Apr	c/d		12,320				
			16,800				16,800
Dr.		1	Rajan	A/c			Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
16-	То			02-	То		
10		1	î l		İ	Ī	İ

Return A/c				A/c		
To Input IGST A/c		120		. .		960
		120	7 1 1	1051700		700
		7 840				
O/ Cl		8,960				8,960
	Cr.					
Particulars	J.F	Amount	Date	Particulars	J.F	Amount
			2019			
To Balance		201				
c/d	(L)	7,840				7,000
		, ,				840
		7,840	Арг	IGST A/C		7,840
		Rakesl	ı A/c			Cr.
Particulars	JF	Amount	Date	Particulars	JF	Amount
- ur treulur 9				1 ul titului 5		· imount
Ry Sales				Ry Sales		
		17.000		l _ *		5,000
By Output		1,020	•	By Output		300
	To Input IGST A/c To Balance c/d Particulars To Balance c/d Particulars	To Input IGST A/c To Balance c/d Particulars J.F To Balance c/d Particulars J.F	To Input IGST A/c 120 To Balance c/d 7,840	To Input IGST A/c 120 Apr To Balance c/d 7,840 Particulars J.F Amount Date 2019 To Balance c/d 7,840 Particulars J.F Amount Date 2019 To Balance 7,840 Rakesh A/c Particulars J.F Amount Date 3219 Rakesh A/c Particulars J.F Amount Date 3219 By Sales 11-	To Input IGST A/c 120 Apr IGST A/c To Balance c/d 7,840 Passi A/c Particulars J.F Amount Date 2019 To Balance c/d 7,840 Apr A/c To Balance c/d 7,840 Particulars 2019 To Balance c/d 7,840 Apr A/c To Balance c/d 7,840 Particulars Apr IGST A/c Rakesh A/c Particulars J.F Amount Date Particulars 2019 By Sales 11- By Sales	To Input IGST A/c 120 Apr IGST A/c To Balance c/d 7,840 Particulars J.F Amount Date Apr A/c To Balance c/d 7,840 Particulars J.F Amount Date Apr A/c To Balance c/d 7,840 Particulars J.F Apr A/c To Balance c/d 7,840 Particulars J.F Apr A/c To Balance c/d 7,840 Particulars J.F Apr A/c To Balance c/d 7,840 Particulars J.F Apr A/c To Balance c/d 7,840 Particulars J.F Apr A/c To Balance c/d 7,840 Particulars J.F Apr A/c To Balance c/d 7,840 Particulars J.F Apr A/c To Balance c/d 7,840 Particulars J.F Amount Date Particulars

İ	ı	I	1	Ì	1	ı	ı
Apr	CGST A/c			Apr	CGST A/c		
03-	By Output			11-	By Output		
Apr	SGST A/c		1,020	Apr	SGST A/c		300
				22-	By Cheque		
				Apr	in Hand A/c		10,000
				30-	By Balance		
				Apr	c/d		3,440
			19,040				19,040
Dr.			Devende	er A/c		•	Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019	7/		INA	2019			
03-	By Sales		M M	11-	By Sales		
Apr	A/c	(I)	25,000	Apr			1000
03-	By Output		, ,	11-	By Output		
Apr	IGST A/c		3000	Apr	l		120
				22-	To Cheque		
				Apr	_		5,000
				•	То		,
					Discount		
					A 11 1		
				25-			
				25- Apr			880
				Apr	A/c To Cash		880
				Apr	A/c To Cash		21000

Dr.			Cr.				
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
24-	To Cheque			30-	By Balance		
Apr	in Hand A/c		127	Apr	c/d		127
			127				127
Dr.		D	iscount Al	lowed A	/c		Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
	То						
25-	Devender		A MAI	30-	By Balance		
Apr	A/c		880	Apr	c/d		880
			880	144-1			880

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

Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
01-	To Bank			30-	By Balance		
Apr	A/c		5,000	Apr	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-	To Prabat			30-	By Balance		
Apr	A/c		15,000	Apr	c/d		30,000
02-	To Rajan		0.1401		. 4		
Apr	A/c		8,000	//	حاحبا		
02-	To Passi A/c	8,	7,000		Lap		
Apr	A/C		30,000				30,000
Dr.			Sales	A/c			Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
30-	To Balance			03-	By Rakesh		
Apr	c/d		47,000	Apr	_ · · · ·		17,000

					By		
				03-	Devender		
				Apr			25,000
				03-	By Cash		
				Apr	A/c		5,000
			47,000				47,000
Dr.		P	urchase R	eturn A	/c	1	Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
30-	To Balance			16-	By Prabat		
Apr	c/d		5,000	Apr	A/c		4,000
		3,	IM		By Rajan		
			M	Apr	A/c		1,000
		\ \\	5,000		Lau		5,000
Dr.		P	urchase R	eturn A	/c		Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
11-	To Rakesh			30-	By Balance		
Apr	A/c		5,000	Apr			6,000
	То						
11-	Devender						
Apr	A/c		1,000				

			6,000				6,000	
Dr.		Drawings A/c						
Date	Particulars	TT	A 4	D - 4 -	Dandianlana	TT		
Date	Farticulars	J.r	Amount	Date	Particulars	J.F	Amount	
2019	rarticulars	J.F	Amount	2019	Particulars	J.f	Amount	
2019	To Cash	J.F	Amount	2019	By Balance	J.F	Amount	
2019	To Cash	J.F	4,000	2019	By Balance	J.F	4,000	

	Trial Balance as on Ap	oril 30th, 201	9
Sl.No	Account	Debit (Rs.)	Credit (Rs.)
		/IC 11 a	40)
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	
	Delivery Van Expense		
14	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	// A	1,260
25	Output CGST A/c		1,260
26	Output IGST A/c	MILE	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 SolutionPlease 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			5,6
	(Being goods purchased)			
07-				
Apr	Ashok A/c	Dr.	13,500	
	To Bank A/c			13,0
	To Discount Received A/c			5
	(Being payment made)			
10-				
Apr	Poonam A/c	Dr.	12,320	
	To Sales A/c			11,0
	To Output IGST A/c		_	1,3
	(Being goods sold)	#.	. 4	
		1100	t a la	
12-		YK 1		
Apr		Dr.	15,000	
	Input IGST A/c	Dr.	1,800	
	To Ashok A/c			16,8
	(Being gods purchased)			
15-				
Apr	Sonu A/c	Dr.	6,720	
	To Sales A/c			6,0
	To Output IGST A/c			7
	(Being goods sold)			
18-	Bank A/c	Dr.	24,500	

Dr.	Casi	h A/c		Cr.
	Total		2,02,704	2,02,704
	(Being salary paid)			
	To Cash A/c			6,00
Apr	Salary A/c	Dr.	6,000	<i></i>
30-	Salamy A /a	Dr	6.000	
	(Being telephone bill met)			
	To Bank A/c			3,92
	Input SGST A/c	Dr.	210	
	Input CGST A/c	Dr.	210	
27- Apr	Telephone A/c	Dr.	3,500	
	(Being office stationery purchased)			
	To Cash A/c			1,34
	Input SGST A/c	Dr.	72	
	Input CGST A/c	Dr.	72	
25- Apr	Stationery A/c	Dr.	1,200	
	(Being payment received)			_
	To Poonam A/c			25,00
	Discount Allowed A/c	Dr.	500	
Apr				

1						1
Particulars	J.F	Amount	Date	 Particulars	J.F	Amount
			2019			
				By		
To Balance			25-			
b/d		20,000		•		1,200
				• •		72
			•			
				• •		72
						6,000
			•			,
		101				12,656
A		20,000		-		20,000
			KI	IdU		,
		7 8		-		
		Bank	A/c	L		Cr.
Particulars	J.F	Amount	Date	Particulars	J.F	Amount
			2019			
To Balance			07-	By Ashok		
b/d		35,000	Apr	A/c		13,000
				By		
To Poonam			27-	•		
A/c		24,500		_		3,500
	To Balance b/d Particulars To Balance b/d To Poonam	b/d Particulars To Balance b/d To Poonam	To Balance b/d 20,000 To Balance b/d 20,000 To Balance b/d 35,000 To Poonam	To Balance b/d	To Balance b/d 20,000 By Stationery A/c 20,000 Apr A/c 25- By Input CGST A/c 25- By Input SGST A/c 25- By Input SGST A/c 30- By Salary A/c 30- By Balance C/d 30- By Balance C/d 20,000 4- C Particulars J.F Amount Date 2019 Particulars To Balance b/d 35,000 Apr A/c By Ashok A/c By Telephone	To Balance b/d 20,000 By Stationery A/c By Input CGST A/c 25- By Input CGST A/c 25- By Input SGST A/c 25- By Input SGST A/c 30- Apr Apr A/c 30- By Balance C/d 30- By Balance C/d 20,000 4- By Balance C/d 4- By Balance C/d Particulars J.F Amount Date 2019 Particulars A/c J.F By Ashok A/c To Balance b/d 35,000 07- By Ashok A/c By Telephone

			27-	By Input		
						210
			Apr 27-	By Input		210
			Apr			210
						210
						42,580
		50 500	Apı	C/U		
		59,500				59,500
		C4 1	A /			•
		Stock	A/C			Cr.
D. 4: 1		A .	D 4	D. 4. I	TP	A -
Particulars	J.F	Amount		Particulars	J.F	Amount
			2019			
To Balance	٠,	IN	01-	To Balance		
b/d		15,000	Apr	c/d		15,000
	(L)	15,000	KI			15,000
		, ,		SOUL		
		Furnitu	re A/c			Cr.
Particulars	J.F	Amount	Date	Particulars	J.F	Amount
			2019			
To Balance			01-	To Balance		
b/d		4,500	Apr	c/d		4,500
		4,500				4,500
, 1	Particulars To Balance	To Balance b/d Particulars J.F To Balance	Particulars J.F Amount To Balance b/d 15,000 Furnitue Particulars J.F Amount To Balance b/d 4,500	Stock A/c Stock A/c Date 2019	Apr c/d 59,500	Apr c/d

Dr.			Poonan	n A/c		Τ	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
				_	_		
	- M	16		//			
Dr.		84	Sonu	A/c	ran	T	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				
	To Output IGST A/c		720				
•			16,720				16,720
Dr.			Ashok	A/c			Cr.

Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
07-	To Bank			01-	By Balance		
Apr	A/c		13,000	Apr	b/d		13,500
	То						
	Discount				By		
07-	Received			12-	Purchase		
Apr	A/c		500	Apr	A/c		15,000
30-	To Balance			12-	By Input		
Apr	c/d		16,800	Apr	IGST A/c		1,800
•			30,300				30,300
			,				,
Dr.	7/	7/	Panka	i A/c	4-1-		Cr.
					ran		
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
30-	To Balance			01-	By Balance		
Apr			27,100	Apr			21,500
				04	By		
				04-	Purchase		5,000
				Apr	Purchase A/c		5,000
				Apr 04-	Purchase A/c By Input		
				Apr 04- Apr	Purchase A/c By Input CGST A/c		5,000
				Apr 04- Apr 04-	Purchase A/c By Input CGST A/c By Input		300
			27,100	Apr 04- Apr	Purchase A/c By Input CGST A/c		

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

Dr.				Cash	A/c			Cr.
Date	Particul	ars	J.F	Amount	Date	Particulars	J.F	Amount
2019				IOL	2019	4		
01-		ce) 		By Stationery		
Apr	b/d			20,000	Apr	A/c		1,200
						By Input CGST A/c		72
						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

I	I	i 1	i i		1	1 1	ı
Dr.		1	Purchas	se A/c			Cr.
_				_			
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
04-	To Pankaj			30-	By Balance		
Apr	A/C		5,000	Apr	c/d		20,000
12-	To Ashok						
Apr	A/c		15,000				
			20,000				20,000
			,				,
Dr.		Di	scount Ro	coived A			Cr.
<i>D</i> 1.	Discount Received A/c					CI.	
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
	1 al ticulars	J.1.	Amount		1 al ticular s	J.I	Amount
2019			197	2019	.au		
30-	To Balance			07-	By Ashok		
Apr	c/d		500	Apr	A/c		500
			500				500
Dr.			Sales	A/c			Cr.
			2 2 7				
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019		_	
30-	To Balance			10-	By Poonam		
Apr	c/d		17,000	Apr	A/c		11,000
							·
				15-	By Sonu		6,000

				Apr	A/c	!	
			17,000				17,000
	<u> </u>	'		<u> </u>			
Dr.			Cr.				
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019		_		2019			
25-	To Cash			30-	By Balance		
Apr	A/c	<u> </u>	1,200	Apr	1 7		1,200
			1,200	<u> </u>			1,200
				<u> </u>			1
Dr.			Telepho	ne A/c	1		Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019			7	2019			
27-	To Bank			30-	By Balance		
Apr		!	3,500			!	3,500
			3,500				3,500
Dr.			Salary	Λ/ο			Cr.
D 1.			Daiai y	AIC			
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019		<u> </u>		2019			

Dr. Date	Particulars	J.F	Output IC Amount	GST A/c Date	Particulars	J.F	Cr. Amount
							~
			2,000				2,000
7 1 P 1			3,800				3,800
Apr	To Ashok A/c		1,800				
Apr	c/d		2,000	Apr	c/d		3,800
	To Balance		2 000		By Balance		2 000
2019				2019			
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
Dr.	Λ		Input IG	ST A/c	'ah	1	Cr.
			IN	//	1		
	,		500		_		500
Apr	A/c		500	Apr	c/d		500
	To Poonam		700	30-			500
2019				2019			
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
Dr.		D	iscount Al	lowed A	\/c	<u> </u>	Cr.
			6,000				6,000
Apr	To Cash A/c		6,000	Apr	By Balance c/d		6,000

	ı	1	Ī	Ĭ	1	I	I
2019				2019			
30-	To Balance			10-	By Poonam		
Apr	c/d	!	2,040	Apr			1,320
					By Sonu		
				Apr			720
			2,040				2,040
			-				
Dr.			Input CG	ST A/c			Cr.
				1			_
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
04-	To Pankaj			30-	By Balance		
Apr	A/c		300	Apr			582
24-	To Cash		N N	1 / 1	120		
Apr	A/c		72	KI	Lau	<u> </u>	<u> </u>
	То		F #				
	_	!					
Apr	A/c	'	210	1		<u> </u>	
		'	582	<u> </u>		<u> </u>	582
		<u> </u>		<u> </u>			
ļ							
			Input SG	ST A/c		<u> </u>	Cr.
Dr.		 ,	T	ļ ,		1	· ·
Dr. Date	Particulars	J.F		Date	Particulars	J.F	Amount

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

	Trial Balance as on A	pril 30th, 20	19
Sl.No	Account	Debit (Rs.)	
		Marile .	
1	Bank A/c	42,580	3 0
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



Q10
Solution
Please find below the journal, ledgers and trial balance of the transactions:

transa	actions:				
	Journal Boo	k as	on 3	0/4/19	
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)			. 4	
		11	1	100	
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-		D	22.520	
Apr	Sameer A/c	Dr.	23,520	21.0
	To Sales A/c			21,0
	To Output CGST A/c			1,2
	To Output SGST A/c			1,2
	(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			2,0
	(Being office stationery purchased)	//	4	
		VM		
13-		/ B1		
Apr	Ramesh A/c	Dr.	11,000	
	To Cash A/c			10,0
	To Discount Received A/c			1,0
	(Being payment made)			
17-				
Apr	Cash A/c	Dr.	4,000	
	To Bank A/c			4,0
	(Being cash drawn for office use)			

Purchase A/c	Dr.	30,000)
Input CGST A/c	Dr.		
Input SGST A/c	Dr.		
To Sen A/c			33,6
(Being goods purchased)			
Cash A/c	Dr.	20,000)
Discount Allowed A/c	Dr.	1,000)
To Sameer A/c			21,0
(Being payment received)			
Raj Banwari A/c	Dr.	44,800)
To Sales A/c	VM		40,0
To Output IGST A/c	/ 11	ILUN	4,8
(Being goods sold)			
Cash A/c	Dr.	1,568	3
To Sales A/c			1,4
To Output CGST A/c			
To Output SGST A/c			
(Being goods sold)			
	Input SGST A/c To Sen A/c (Being goods purchased) Cash A/c Discount Allowed A/c To Sameer A/c (Being payment received) Raj Banwari A/c To Sales A/c To Output IGST A/c (Being goods sold) Cash A/c To Sales A/c To Output CGST A/c	Input SGST A/c To Sen A/c (Being goods purchased) Cash A/c Dr. Discount Allowed A/c To Sameer A/c (Being payment received) Raj Banwari A/c To Sales A/c To Output IGST A/c (Being goods sold) Cash A/c To Sales A/c To Output CGST A/c To Output SGST A/c (Being goods sold)	Input SGST A/c To Sen A/c (Being goods purchased) Cash A/c Dr. 20,000 Discount Allowed A/c To Sameer A/c (Being payment received) Raj Banwari A/c To Sales A/c To Output IGST A/c (Being goods sold) Cash A/c To Output CGST A/c To Output SGST A/c (Being goods sold)

	Total		3,14,064	3,14,064
	,			
	(Being cash deposited into bank A/c)			
	To Cash A/c			2,00
Apr		1/1.	2,000	2.00
30-	Bank A/c	Dr.	2,000	
	(Being telephone bill met)			
	To Bank A/c		La la	2,24
	Input SGST A/c	Dr.	120	
	Input CGST A/c	Dr.	120	
30- Apr	Telephone A/c	Dr.	2,000	
20				
	(Being rent paid)			
	To Bank A/c			5,60
	Input SGST A/c	Dr.	300	
	Input CGST A/c	Dr.	300	
30- Apr	Rent A/c	Dr.	5,000	
	(Being salary paid)			
	To Bank A/c			8,00

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

	I	l	1		I	I '	l
2019		<u> </u>		2019			
01-	To Capital	'		17-	By Cash		
Apr	-		60,000	Apr	A/c		4,000
30-	To Cash	<u> </u>		30-	By Salary		
Apr	_	'	2,000	Apr	l *.		8,000
1	1	!		Apr	l .		5,000
				_	By Input		-
	1	'		Apr			300
					By Input		
				Apr	• •		300
					By		
1				30-	Telephone		
			N. P. (10) N	Apr	A/c		2,000
					By Input		
			$J \cup V$		CGST A/c		120
) /	30-	2 1		10
	<u> </u>	<u> </u>		Apr			120
	1	'		30-	•		40.16
		<u> </u>	52.000	Apr	c/d		42,160
		<u> </u>	62,000				62,000
		<u> </u>					
			-: •				
Dr.		T	Capital	I A/c	Γ		Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amoun
2019				2019			

30-	To Balance			01-	By Cash		
Apr			1,20,000	Apr	l •.		60,000
Дрі	C/ G		1,20,000	•	By Bank		00,000
				Apr	A/c		60,000
			1,20,000		FW C		1,20,000
			1,40,000				1,20,000
Dr.			Bank	A/c			Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
					By		
01-	To Capital			02-	Furniture		
Apr	A/c		60,000	Apr	A/c		20,000
17-			00,000	•			20,000
Apr	A/c	11	4,000		By Input CGST A/c		1,200
19-	A.1		1,000				1,200
	To Sameer A/c		20,000		By Input SGST A/c		1,200
Apr	A/C		20,000	Whi	By		1,400
28-	To Sales			13-	Stationery		
Apr			1,400	Apr	•		1,800
28-	To Output				By Input		,
Apr	CGST A/c		84	Apr			108
28-	To Output			•	By Input		
Apr	SGST A/c		84	Apr	_ · · · .		108
1171					By Ramesh		100
				Apr			10,000
				-	By Bank		,
					A/c		2,000

1				30-	By Balance		
				Apr			49,152
			86,568		Cra		86,568
			00,500				00,500
Dr.			Furnitu	re A/c			Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
02-	To Cash			30-	By Balance		
Apr	A/c		20,000	Apr	c/d		20,000
			20,000				20,000
					4		
Dr.	1/4	76	Purchas	se A/c			Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019) /	2019	LUIV		
	То						
08-	Reamesh			30-	By Balance		
Apr	A/c		11,000	Apr	c/d		41,000
18-							
Apr	To Sen A/c		30,000				
		·	41,000	· 			41,000
			41,000				
			41,000				
			41,000				
Dr.			Sales	A/c			Cr.
Dr. Date	Particulars	J.F		A/c Date	Particulars	J.F	Cr. Amount

Dr.			Input CG	ST A/c			Cr.
<u>*</u>			12,320	<u> </u>			12,320
Apr	c/d		1,320	Apr	• •		660
20-	To Balance			•	By Input		
Apr	A/c		1,000	Apr			660
13-	Received			08-	By Input		
	Discount						
Apr	A/c To		10,000	Apr	A/C		11,000
13-	To Cash		10.000		Purchase		11 000
1.0	T. C. 1	W.	ルン		By		
2019	- 14	-	IM	2019			
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
Dr.			Rames	h A/c	_		Cr.
			62,400				62,400
				Apr	•		1,400
					By Cash		
				Apr			40,000
				20-	By Raj Banwari		
Apr	c/d		62,400	Apr	A/c		21,000
30-	To Balance				By Samee		

				1			
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
02-	To Cash			30-	By Balance		
Apr	A/c		1,200	Apr	1		4,188
08-	To Ramesh						
Apr	A/c		660	! 			
13-				l			
Apr	A/c	1	108	<u> </u>			
18-							
Apr			1,800	ļ 		<u> </u>	
30-				l İ			
Apr	A/c		300	 	_	<u> </u>	
30-				1	4		
Apr	A/c	75	120	I_{1}	4_		<u> </u>
			4,188	MA1			4,188
			1	IXII	.an		
Dr.			Input SG	ST A/c			Cr.
		1		i I			
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amoun
2019				2019		<u> </u>	
02-	To Cash			30-	By Balance		
Apr	A/c		1,200	Apr	c/d		4,188
	To Ramesh						
Apr	A/c		660	ļ			
	To Cash			l I			
Apr	A/c		108	<u> </u>			

18-		1		r		'	
Apr	To Sen A/c	'	1,800	 			
30-	To Bank						
Apr	A/c		300	 			
30-	To Bank						
Apr	A/c		120				
			4,188				4,188
Dr.		(Output CO	GST A/c			Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019	<i></i>			2019			
30-	To Balance		LOI	12-	By Sameer	<u> </u>	
Apr	c/d		1,344	Apr	A/c		1,260
			MY	28-	By Cash		
			7 /	Apr			84
			1,344				1,344
Dr.		•	Output SC	GST A/c	, ,		Cr.
				_ 		<u> </u>	
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019		<u> </u>		2019		<u> </u>	
30-	To Balance			12-	By Sameer		
Apr	c/d	1	1,344	Apr	A/c		1,260

				28-	By Cash		
				Apr			84
			1,344				1,344
Dr.		<u> </u>	Sameer	r A/c			Cr.
				! 		'	
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019		<u> </u>		2019		<u> </u>	
12-	To Sales	'		19-	By Cash	'	
Apr	A/c		21,000	Apr	A/c		20,000
	1			! 	By	'	
				1	Discount	!	
12-	To Output		1.200	19-	Allowed	'	1 000
Apr	CGST A/c		1,260	Apr	A/c	<u> </u>	1,000
12-	To Output		MY	30-	By Balance	'	
Apr	SGST A/c		1,260	Apr	c/d	<u> </u>	2,520
		<u> </u>	23,520	ļ		<u> </u>	23,520
		'		<u> </u>			
				<u> </u>			
Dr.			Ramesl	h A/c			Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
				 	By		
13-	To Cash			08-	Purchase	'	
Apr			10,000			'	11,000

	То		'				
	Discount			l			
13-				08-	By Input		
Apr			1,000	Apr			660
30-				•	By Input		
Apr			1,320	Apr			660
			12,320				12,320
			<u> </u>				
Dr.			Statione	ry A/c	т		Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
13-	To Cash			30-	By Balance		
Apr	A/c	16	1,800	Apr	c/d		1,800
			1,800				1,800
) /		MN		
Dr.		Di	iscount Re	ceived A	\/c		Cr.
-	D (1.1)	T T		.	T (* 1		
Date 2010	Particulars	J.F	Amount		Particulars	J.F	Amount
2019	<u> </u>			2019		-	_
30-					By Ramesh		
Apr	c/d		1,000	Apr	A/c	<u> </u>	1,000
			1,000	<u> </u>		<u> </u>	1,000
	<u> </u>			 		<u> </u>	<u> </u>
			Salaw	A / -			- C
Dr.	<u></u>		Salary	A/C			Cr.

Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
30-	To Bank			30-	By Balance		
Apr	A/c		8,000	Apr	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-	To Bank			30-	By Balance		
Apr	A/c	م ا	5,000	Apr	c/d		5,000
			5,000		-AA		5,000
		3.	M	KII	.au		
Dr.		<u> </u>	Telepho	ne A/c			Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
30-	To Bank			30-	By Balance		
Apr	A/c		2,000	Apr	c/d		2,000
			2,000				2,000
Dr.		D:	scount All	owed A	/c		Cr.

Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amoun
2019				2019			
19-	To Sameer			30-	By Balance		
Apr	A/c		1,000	Apr	c/d		1,00
			1,000				1,00
Dr.			Output IC	CST A/c			Cr.
DI.				JOI A/C			CI.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amoun
2019				2019			
30- Apr	To Balance	1	4,800	20- Apr			4,80
<u>.</u>			4,800	KII			4,80
			· ·				
Dr.			Sen A	A/c			Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amoun
2019				2019			
30- Apr			33,600	18- Apr			30,00
- -			22,000		By Input		

				18- Apr	By Input SGST A/c		1,800
			33,600	1			33,600
Dr.		1	Raj Banw	ari A/c			Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
20- Apr			40,000	30- Apr			44,800
•	To Output		4,800	1101	-		11,000
Дрі	IGGI AV	٠,	44,800	// /	1		44,800

	Trial Balance as on A	pril 30th, 20	19		
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	
		// /	4
	Total	2,25,808	2,25,808

Q11
Solution
Please find below the journal, ledgers and trial balance of the transactions:

	Journal Boo	ok as	on 3	0/4/19	_
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)	111	4 4	
		VAT 4	ran	
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)			4	
viii)	Outstanding Salary A/c	Dr.	FA	15,000	
	To Bank A/c	ľΜ	LO		15,000
	(Being outstanding salary cleared)				
ix)	Cash A/c	Dr.	16	5,80,000	
	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

Total		60,15,760	60,15,760
(Being bank loan partially paid)			
To Bank A/c			20,000
Bank Loan A/c	Dr.	20,000	
(Being payment made)			
			8,90,000
Creditor A/c	Dr.	8,90,000	0 00 000
(Being cheque and cash deposited in bank)	YK (Lad	
To Cash A/C	111	1	15,00,000
To Debtors A/c			2,00,000
Bank A/c	Dr.	17,00,000	
(Being goods purchased)			
To Creditors A/c			10,08,000
To Cash A/c			1,12,000
Input IGST A/c	Dr.	1,08,000	
Input SGST A/c	Dr.	6,000	
Input CGST A/c	Dr.	6,000	
Purchase A/c	Dr.	10,00,000	
(Being goods sold)			
To Output IGST A/c			
	Purchase A/c Input CGST A/c Input IGST A/c Input IGST A/c To Cash A/c To Creditors A/c (Being goods purchased) Bank A/c To Debtors A/c To Cash A/C (Being cheque and cash deposited in bank) Creditor A/c To Bank A/c (Being payment made) Bank Loan A/c (Being bank loan partially paid)	Being goods sold Purchase A/c Dr. Input CGST A/c Dr. Input IGST A/c Dr. Input IGST A/c Dr. To Cash A/c To Creditors A/c (Being goods purchased) Bank A/c Dr. To Debtors A/c Dr. To Cash A/C Dr. To Bank A/C Dr. To Bank A/c Dr. Dr. To Bank A/c Dr. Dr. To Bank A/c Dr. Dr. To Bank A/c Dr. Dr. Dr. To Bank A/c Dr. Dr. Dr.	Creditor 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 Creditors A/c Creditors A/c Creditors A/c Creditors A/c Creditors A/c Creditors A/c Creditors A/C Creditors A/C Creditors A/C Creditors A/C Creditors A/C Creditors A/C Creditors A/C Creditor A/C Creditor A/C Creditor A/C Creditor A/C Dr. 8,90,000 To Bank A/C Creditor A/C

Dr.		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	A/c			Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
01- Apr			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
/	K			K	tab		
ix)	To Sales A/c		15,00,000	v)	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 17,05,000	30- Apr			93,000 17,05,000

Dr.			Cr.				
Date	Particulars	J.F	Amount	Date	e Particulars	J.F	Amount
2019				2019			
01-	To Balance			30	0- By Balance		
Apr	b/d		50,000	A	or c/d		50,000
			50,000				50,000
Dr.			Furnitu	re A/c			Cr.
				_	4		
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019	<u> </u>			2019			
			,		LOID		
01-	To Balance			30-	By Balance		
	b/d		10,000	Apr	I .		10,000
1191	- C/ C		10,000				10,000
			10,000				10,000
Dr.			Stock	A /o			Cr.
DI.			Stock	A/C			CI.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019	1 al ticulai s	J.1	Amount	2019	1 at ticular s	J.1'	Amount
01-	To Balance			30-	By Balance		
Apr	b/d		28,000	Apr	1		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-			25 000	30-	By Balance		25.000
Apr	b/d		25,000	Apr	c/d		25,000
			25,000				25,000
					_		
Dr.	7		Capita	al <mark>A</mark> /c			Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
30-	To Balance		72 000	01-	By Balance		72 000
Apr	c/d		73,000	Apr	b/d		73,000
			73,000				73,000
Dr.			Bill Paya	ble A/c			Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount

30-	To Balance			01-	By Balance		
Apr			10,000	Apr	b/d		10,000
			10,000				10,000
Dr.			Credite	or A/c			Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
	To Bank			01-	By Balance		
xi)	A/c	b	8,90,000	Apr	b/d		20,000
	/		AMI	#1	4 4		
30-	To Balance				By Purchase		
Apr	c/d	1	1,38,000	x)	A/c		9,00,000
			,		By Input		
				x)	IGST A/c		1,08,000
			10,28,000				10,28,000
Dr.			Output I	CST A/	<u></u>		Cr.
ы.			Output I	JOI A			CI.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
30-	To Balance				By Debtors		
Apr	c/d		36,000	ix)	A/c		36,000
			36,000				36,000

Dr.			Input IG	SST 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	,	1,08,000	30- Apr	By Balance c/d		1,09,020
			1,09,080	11	4 4		1,09,080
	<u> </u>				FAL		
					ILau		
Dr.			Purcha	se 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

•	To Disocunt Received		100		By Advertisement		7 00
<u>i)</u>	A/c		180	vi)	A/c		500
x)	To Cash A/c		1,00,000	30- Apr	By Balance c/d		1,07,500
	To Creditor						
<u>x)</u>	A/c		9,00,000				
	_		10,09,000				10,09,000
		<u>, </u>			_		
Dr.			Debtoi	rs A/c			Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
iv)	To Sales		3,00,000	vi)	Dy Donle A /o		2,00,000
ix)	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

Dr.			Advertise	ment A	/c		Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
•	To Purchase		7 00	30-	By Balance		- 60
vi)	A/c		500	Apr	c/d		560
vi)	To Input IGST A/c		60				
			560				560
Dr.	,		Input CC	CST A/			Cr.
<i>D</i> 1.			Input CC		the la		<u></u>
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.			Input SC	ST A/c			Cr.

Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
	To Cash				By Charity		
x)	A/c		6,000	v)	A/c		60
				30-	By Balance		
				Apr	c/d		5,940
			6,000				6,000
Dr.		A	Sales	A/c			Cr.
			AM	W.			
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019		11	V	2019	ILau		
30-	To Balance				By Debtors		
Apr			18,00,000	ix)	A/c		3,00,000
				ix)	By Cash A/c		15,00,000
			18,00,000				18,00,000
			10,00,000				10,00,000
Dr.			Output C	GST A	/c		Cr.
			- Carpar C				
		J.F	Amount	Date	Particulars	J.F	Amount

2010				2010			
2019				2019			
20	T. D.1						
30- Apr	To Balance c/d		90,000	ix)	By Cash A/c		90,000
<i>1</i> 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	C/ C		90,000	IA)	By Cash Tic		90,000
			70,000				70,000
Dr.			Output S	GST A	/c		Cr.
Data	Particulars		Amount	Date	Particulars	J.F	Amount
Date 2010	Particulars	J.F	Amount		Particulars	J.F	Amount
2019				2019			
20	T. D. 1						
30-				in	Dy Coch A/o		90,000
Apr	c/d	-	90,000 90,000	ix)	By Cash A/c		90,000
Dr.		Г	Discount Re	ceived	A/c		Cr.
υι.			riscourit IX	ccived			<u>C1.</u>
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
30-	To Balance						
Apr	c/d		180	i)	By Purchase		180
			180				180
Dr.			Discount A	llowed	A/c		Cr.

D (.	.		
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
	To Abhay			30-	By Balance		
ii)	A/c		200	Apr	c/d		200
			200				200
Dr.		L	Bad De	bts A/c		-1	Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
	,		-		. 4		
	To Sunil	4	\cap	30-	Dy Dolongo		
iv)	A/c		1,250	Apr	By Balance c/d		1,250
1 1)	100		1,250	7101	C/ C		1,250
			1,230				1,230
D ₄		Da	d Dobte De		d A / o		Cu
Dr.		Da	d Debts Re	Covere	u A/C		Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019		0.1	1 mount	2019	1 di dicului s		1 HIII OUII C
4 1 1 7				2017			
20	To D-1						
30-	To Balance		10 000	, , , , , , , , , , , , , , , , , , ,	Dy Coch A/c		10 000
Apr	c/d		10,000	vii)	By Cash A/c		10,000

Dr.			Bank Lo	oan A/c			Cr.
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
2019				2019			
xii)	To Bank A/c		20,000	01- Apr	_		90,000
30- Apr	To Balance c/d		70,000				
		/	90,000				90,000
	4			K	itab		
Dr.			Charit	y 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				

Dr.							
			Abha	y A/c		_	Cr.
			5,000				5,000
				10)	Aic		1,23(
				iv)	By Bad Debts A/c		1,250
7 1 p1	0/4		3,000	1 1)	Dy Built 11/C		3,750
01- Apr	To Balance b/d		5,000	iv	By Bank A/c		3,750
2019				2019			
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
Dr.			Sunil	A/c			Cr.
			1,120				1,120
			1,120				1,120
v)	To Input SGST A/c		60				

Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
Dr.		O	utstanding	Salary	A/c		Cr.
			10,000				10,000
Apr	b/d		10,000	iii)	By Bank A/c		10,000
01-	To Balance						
2019				2019			
Date	Particulars	J.F	Amount	Date	Particulars	J.F	Amount
					rah		
Dr.	7		Alok	A/c			Cr.
			10,000				10,000
				ii)	Allowed A/c		200
					By Discount		
7 1 p1	0/4		10,000	11)	Dy Built 11/0		
01- Apr	To Balance b/d		10,000	ii)	By Bank A/c		9,800
2019				2019			

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

	Trial Balance as on Ap	oril 30th, 2019	9
		Debit	Credit
Sl.No	Account	(Rs.)	(Rs.)
1	Bank A/c	8,43,650	
2	Cash A/c	93,000	
3	Computer & Printer A/c	50,000	4
4	Furniture A/c	10,000	ماء
5	Stock A/c	28,000	10
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

