



## NCERT Solutions for Class 11

### Accountancy

#### Chapter 4 – Recording of transaction II

##### 1. Briefly state how the cash book is both journal and a ledger.

**Ans:** The preparation of the journal entries when the journal entry is sent directly from sources to the cashbook. The ledger also has a bank column to balance the cash column. This then serves as the basis for a ledger account and where separate money and bank account do not need to be maintained; that is why a book of books is a magazine and a magazine in this way.

##### 2. What is the purpose of contra entry?

**Ans:** A contra entry is an entry during the place where the deposit was made or the withdrawal occurs at the same time is done when the debit and credit transaction is bank and cash. eg When a deposit is made or money is withdrawn, the input is claimed to be contrary to entry. During the double-column book letter Contra entry is entered on each side of the account with the letter "C" in the LF column. This suggests that the conflicting account involved in this transaction is on the other side of the account. And Contra entry does not affect the record in any way because to take advantage of the reduction of cash and Cash in bank overruns or vice versa.

##### 3. What are special purpose books?

**Ans:** Books for special purpose are considered as sections of the Journal. Any business has a large number of transactions throughout the year. This transaction is natural and possible always. The inclusion of the magazine in all such transactions must be forwarded as this happens. Therefore special purpose books such as Purchase Books and 'Sales Books are prepared and stored to record this transaction directly without making any entries. This thus saves time and effort on the business of installing such duplicate entries.

#### **4. What is petty cash book? How is it prepared?**

**Ans:** Every business has got to undergo petty expenses such postage, telephone, stationery etc. rather than making the journal entries for these petty transactions as they occur whenever, the petty cashbook is maintained by the entities which directly record such transactions. There are two sorts of petty cash books:

**i. Original System:** during this system a specific amount of sum is given to the cashier so as to undergo such petty transactions. The cashier makes petty expenses out of this amount and records them as they're spent. After when the whole amount is spent, the report is handed over to the cashier for such expenses.

**ii. Imprest system:** during this system, a specific fixed amount of sum is provided to the petty cashier within the beginning of any accounting period. After the passage of the certain interval of your time, the petty cash book is checked and therefore the petty cashier is given the quantity spent to offer the petty cashier the fixed amount of sum during a necessitated manner. This fixed amount of sum is named Imprest cash.

#### **5. Explain the meaning of posting of journal entries?**

**Ans:** The transfer of recorded transactions from magazine entries to the ledger is understandable because the submission of magazine entries. Magazine submissions are designed to record a large number of business transactions at regular intervals. The process of sending the magazine to the logger accounts is stated due to the division of funds.

#### **6. Define the purpose of maintaining a subsidiary journal.**

**Ans:** The purpose of the auxiliary journal is to reduce the burden and difficulty of recording the dynamic transactions of the natural environment when they are sent directly to unsolicited letters rather than to the corresponding journal entry at any time in the books of accounts. Business transactions such as day-to-day purchases and sales are therefore incorporated directly into the manual. This continues to allow the business to quickly review such transactions and verify according to the need of the business. The purpose of keeping the following documents is as follows:

- Provides an opportunity for business to differentiate between organizational employees who benefit exclusively in their field.
- This allows the business to save a lot of their time and therefore even attempts where the entries are sent directly to the books of account rather than a different contribution at any time such as the journal entry.

## 7. Write the difference between return inwards and return outwards.

**Ans:** The difference between return inwards and return outwards are as follows:

Basis of difference	Return Inwards	Return Outwards
Definition	It is the return of the goods which come within the entity. For e.g. Goods sold to the customers returned to it.	It is the return of the goods during which the returned goods leave the entity. For e.g. Goods purchased returned to the suppliers.
Document	This leads the preparation of the Credit note by the seller.	This leads to the preparation of the Debit note by the buyer.
Effect	It reduces debtors in the balance sheet and the Sales in the trading account.	It reduces the creditors in the balance sheet and the Purchases in the trading account.
Balance	The Return Inwards/Sales return shows a debit balance.	The Return Outward/ Purchase return shows a credit balance.

## 8. What do you understand about ledger folio?

**Ans:** The Ledger folio (L.F.) number is mentioned because the reference number which denotes the pagination of the corresponding ledger account. This hence allows a private to see the first entry posted within the Ledger Account, allowing the due tracking and therefore the examination of the transaction. This reduces the complexity to travel through the massive number of the transactions within the day

to day which is posted within the day to day basis so as to seem after the special transaction.

**9. What is the difference between a trade discount and a cash discount?**

**Ans:** The difference between trade discount and cash discount are as follows:

<b>Basis of difference</b>	<b>Trade Discount</b>	<b>Cash Discount</b>
Timing	The trade discount is made at the time of making the trade i.e. at the time of sale or purchase.	The cash discount is made at the time of making the payment.
Purpose	The deduction is made so as to spice up sales.	The cash discount is made to encourage the early payment of the dues.
Deduction	This marks the deduction from the price of products.	This doesn't lead to the deduction from the price listed.
Recording in books	This type of discount is not made a neighborhood of the books and is directly shown within the bill/invoice.	This type of discount is shown distinctively through the separate entry within the books. The entry thus made debits the discount allowed and credits the discount received.

**10. Write the process of preparing ledger from a journal.**

**Ans:** The process for preparing a ledger from a magazine is:

- Recording transactions for magazine submissions and identifying loan and credit transactions for them.

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- Adjusting the ledger account on time by keeping in mind the format of the ledger. The ledger columns should therefore include the following columns: Date, details, JF and number on each side of the sheet.
  - The left side of the account is that accounting must therefore contain a date which is why the account will be debited within the date column. Journal Folio number and therefore Value must be specified accordingly.
  - The right side of the account should include the credit entries and should have a date so it is mainly to say that the account will be credited, as well as the amount.

### **11. What do you understand by the Imprest amount in a petty cash book?**

**Ans:** Imprest amount is that the fixed amount of sum which is given to the petty cashier to form petty expenses for the required period of your time. The petty cash book is checked at regular intervals and therefore the petty cashier is given the reimbursement to take care of the fixed amount or Imprest amount. This amount is provided within the beginning of the accounting period which is to be searched for the whole accounting year.

### **12. Explain the need for drawing up the special purpose books.**

**Ans:** The following is a requirement for keeping books for a specific purpose:

- i. Specialized purpose books help the business decide to respond within the organization because the person assigned to keep the specific purpose book must keep his or her own book which is why he or she is responsible for the true accuracy of the business.
- ii. The keeping of special-purpose books allows the organization to see the benefits of quick-made recording that accompanies a special-purpose book within the books because the entries are made in a very simple way.
- iii. It helps to achieve the efficiency of accountants once they have acquired the technology within the domain of their special purpose book.

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iv. It is helpful for a business to make it easier when recurring transactions such as purchases and therefore the sale is sent directly within special purpose letters rather than made in magazine entries.

v. Bookkeeping for special purposes continues to provide an opportunity for a business to track transactions if it is not required to check magazine entries for a book transaction.

### **13. What is a cash book? Explain the types of cash book.**

**Ans:** Accounting is often referred to as a special book for cash savings purposes and therefore a business transaction in a business where within accounting records transactions. Within the calculation of a transaction, a transaction that carries a deposit amount to the bank and therefore cash receipts are recorded and therefore financial records are payments made by the bank and cash made by the business. It is considered an authentic logbook that sends directly to the source from source documents. It is also considered to be a Ledger as one can directly cash in and therefore the business bank balances of any of your time. The ledger is usually kept monthly. There are four types of books

**i. Simple Cash Book:** this sort of money book records only the cash transactions incurred by the business where within the accounting receipts and within the accounting the payments are recorded.

**ii. Double column Cash book:** this sort of money book records the cash and therefore the bank transaction made by the business. It thus has two columns on all sides of the cash book. These sorts of cash books record the contra entries during which both the cash and therefore the bank side is debited and credited.

**iii. Triple column cash book:** this sort of money book records the discount allowed and received by the business and thus comprises the extra column for an equivalent.

**iv. Fund Book:** The fund Book is maintained for the aim of recording the petty expenses made by the business like postage charges, telephone and stationery bills etc.

### **14. What is contra entry? How can you deal with this entry while preparing the double column cash book?**

**Ans:** The Contra entry is made when the deposit or withdrawal made in the bank through the cash happens in a simultaneous manner. Thus the effect of the contra entry happens on both sides of the cash book – debit and credit. It is denoted by the letter “C” in the Ledger Folio column. It is important to note that the contra entries do not affect the balance of the balance sheet because as with the loss in Cash in Hand there is a rise in the balance of the bank and vice versa.

The following is an example when cash is withdrawn from Bank:

Cash A/c Dr XXX

To Bank A/c           XXX

(Being Cash withdrawn)

This entry is illustrated in the cash book below:

Dr					Cr				
Cash Book									
Date	Particulars	L. F	Cash	Bank	Date	Particulars	L. F	Cash	Bank
01.01.17	To Bank	C	XX X		01.01.17	By Cash	C		XX X

### 15. What is a petty cash book? Write the advantages of a petty cash book?

**Ans:** The fund book is the cash book which records the petty expenses made by the business like postage charges, stationery, electricity bill etc. The one that handles and maintains the fund book is named petty cashier.

The fund book is maintained in two ways.

**Original System:** Under this technique a specific amount of sum is given to the cashier who spends it on the petty expenses and records an equivalent within the petty cash book. The petty cashier reports the small print of an equivalent when the quantity held by him/her is spent.

**Imprest system:** Under this technique the petty cashier is given the actual fixed amount of sum at the start of every accounting period of which he/she is required to form expenses. After every certain duration of your time the fund book is checked



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and therefore the amount spent on the petty expenses is given such that the fixed balance of the determined cash for the petty expenses is held by the petty cashier. This fixed amount of sum is mentioned as Imprest cash.

The benefits of bookkeeping are as follows:

- There is a small cost to the business so bookkeeping makes it easier and easier to record what is being done instead of making magazine entries equal.
- Minor expenses are usually controlled by the entity by providing a minimum amount of cash to the person responsible for using it wisely and continuing to report costs to the recipient.
- The booklet helps the business to see the division of labor when the burden of keeping accounts is only a small cashier.

This, in turn, allows the chief financial officer to ensure the effectiveness of the small-scale recording system.

#### **16. Describe the advantages of subdividing the Journal.**

**Ans:** The benefits of classifying the magazine are as follows:

- The division of magazines makes it incumbent on the business to transfer responsibility to the people responsible for their work books of account. This, in turn, enables them to justify their accuracy and, as a result, their accuracy. It, therefore, serves as a check on the illegal participation of employees of the organization.
- Magazine division creates staff divisions where roles are therefore assigned to individuals within the organization to maintain their proper book. This reduces the difficulty of having an accounting job.
- Separate book production of different types of transactions saves business time when such transactions are often recorded directly in the books rather than making magazine entries equivalent.
- Separation of magazine entries allows the company to see the company to see effective results when everyone gives the responsibility to keep their books running smoothly. So they got the technology.



- Recording different transactions in different books make it easier for a business to track transactions of different types by browsing their books. For example, in order to determine a credit purchase made by an organization on any given day it can be viewed directly by browsing the receipts rather than looking at magazine entries that contain large transactions.

### **17. What do you understand by the balancing of accounts?**

**Ans:** The balancing of the account means making the quantities accounting adequate to the amount within the accounting. This is often done on regular basis from time to time by the business. The following is that the steps in balancing of account:

**Step 1:** Total the debit and therefore the accounting of the account and determine which amount is higher by tallying both of them.

**Step2:** the entire of the sides comprising the upper amount either on the credit or on the accounting of the account has got to be written because the grand total amount.

**Step 3:** Determine the difference of the quantity of the lower side with the grand total to work out the balancing figure. The balancing figure has got to be written as Balance c/d.

**Step 4:** the quantity of the balance c/d are going to be posted within the side whichever sides features a lower total

**Step 5:** This amount of Balance c/d has got to brought down within the subsequent accounting period and treated as Balance b/d

### **18. Enter the following transactions in a simple cash book for December 2014:**

<b>01 Cash in hand</b>	<b>12000</b>
<b>05 Cash received from Bhanu</b>	<b>4000</b>
<b>07 Rent paid</b>	<b>2000</b>
<b>10 Purchased goods from Murari for cash</b>	<b>6000</b>
<b>15 Sold goods for cash</b>	<b>9000</b>

<b>18 Purchase stationery</b>	<b>300</b>
<b>22 Cash paid to Rahul on account</b>	<b>2000</b>
<b>28 Paid salary</b>	<b>1000</b>
<b>30 Paid rent</b>	<b>500</b>

**Ans:** Cash book

Dr

Cr

Date	Particulars	L F	Amount(Rs)	Date	Particulars	L F	Amount (Rs)
01.12.16	To Balance b/d		12000	07.12.16	By Rent A/c		2000
05.12.16	To Bhanu A/c		4000	10.12.16	By Purchase A/c		6000
15.12.16	To Sales A/c		9000	18.12.16	By Stationery Expenses A/c		300
				22.12.16	By Rahul A/c		2000
				28.12.16	By Salary A/c		1000
				30.12.16	By Rent A/c		500
				31.12.16	By Balance A/c		13200
			25000				25000

**19. Record the following transaction in simple cash book for November 2016:**

	Rs
<b>01 Cash in hand</b>	<b>12500</b>
<b>04 Cash paid to Hari</b>	<b>600</b>
<b>07 Purchased goods</b>	<b>800</b>
<b>12 Cash received from Amit</b>	<b>1960</b>
<b>16 Sold goods for cash</b>	<b>800</b>
<b>20 Paid to Manish</b>	<b>590</b>
<b>25 Paid cartage</b>	<b>100</b>
<b>31 Paid salary</b>	<b>1000</b>

**Ans:**

Cash book

Dr

Cr

Date	Particulars	L F	Amount (Rs)	Date	Particulars	L F	Amount (Rs)
01.11.16	To Balance		12500	04.11.16	By Hari A/c		600
	b/d			07.11.16	By Purchases A/c		800
12.11.16	To Amit A/c		1960	20.11.16	By Manish A/c		590
				25.11.16	By Cartage A/c		100
16.11.16	To Sales A/c		800	30.11.16	By Salary A/c		1000
				30.11.16	By Balance c/d		12170
			15260				15260

**20. Enter the following transaction in Simple cash book for December 2017:**

**Rs.**

<b>01 Cash in hand</b>	<b>7,750</b>
<b>06 Paid to Sonu</b>	<b>45</b>
<b>08 Purchased goods</b>	<b>600</b>
<b>15 Received cash from Parkash</b>	<b>960</b>
<b>20 Cash sales</b>	<b>500</b>
<b>25 Paid to S.Kumar</b>	<b>1,200</b>
<b>30 Paid rent</b>	<b>600</b>

**Ans:**

Cash book

Dr

Cr

<b>Date</b>	<b>Particulars</b>	<b>L F</b>	<b>Amount (Rs)</b>	<b>Date</b>	<b>Particulars</b>	<b>L F</b>	<b>Amount (Rs)</b>
01.12.17	To Balance b/d		7750	06.12.17	By Sonu A/c		45
15.12.17	To Prakash A/c		960	08.12.17	By Purchases A/c		600
20.12.17	To Sales A/c		500	25.12.17	By S.Kumar A/c		1200
				30.12.17	By Rent A/c		600
				30.12.17	By Balance c/d		6765

			9210				9210

**21. Record the following transactions in a bank column cash book for December 2016:**

	Rs.
<b>01 Started business with cash</b>	<b>80,000</b>
<b>04 Deposited in bank</b>	<b>50,000</b>
<b>10 Received cash from Rahul</b>	<b>1,000</b>
<b>15 Bought goods for cash</b>	<b>8,000</b>
<b>22 Bought goods by cheque</b>	<b>10,000</b>
<b>25 Paid to Shyam by cash</b>	<b>20,000</b>
<b>30 Drew from Bank for office use</b>	<b>2,000</b>
<b>31 Rent paid by cheque</b>	<b>1,000</b>

**Ans:**

Cash book

Dr

Cr

Date	Particulars	L F	Cash (Rs)	Bank (Rs)	Date	Particulars	L F	Cash (Rs)	Bank (Rs)
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01.12.16	To Capital A/c	C	8000 0		04.12.16	By Bank		5000 0	
	To Cash			5000 0	15.12.16	By Purchases A/c		800 0	1000 0
04.12.16	To Rahul A/c		100 0			By Purchases A/c			
10.12.16	To Bank			2000	22.12.16	By Shyam A/c		2000	2000
30.12.16						By Cash			100 0
					25.12.16	By Rent A/c		5000	3700 0
					30.12.16	By Balance c/d (B/f)			
			8300 0	5000 0	31.12.16			8300 0	5000 0
					31.12.16				

**22. Prepare a double column cash book with the help of following information for December 2016:**

	<b>Rs.</b>
<b>01 Started business with cash</b>	<b>1,20,000</b>
<b>03 Cash paid into bank</b>	<b>50,000</b>

<b>05 Purchased goods from Sushmita</b>	<b>20,000</b>
<b>06 Sold goods to Dinker and received a cheque</b>	<b>20,000</b>
<b>10 Paid to Sushmita cash</b>	<b>20,000</b>
<b>14 Cheque received on December 06. 2016 deposited into bank</b>	
<b>18 Sold goods to Rani</b>	<b>12,000</b>
<b>20 Cartage paid in cash</b>	<b>500</b>
<b>22 Received cash from Rani</b>	<b>12,000</b>
<b>27 Commission received</b>	<b>5,000</b>
<b>30 Drew cash for personal use</b>	<b>2,000</b>

**Ans:-**

Cash book

Dr

Cr

Date	Particulars	L F	Cash (Rs)	Bank (Rs)	Date	Particulars	L F	Cash (Rs)	Bank (Rs)
01.12.16	To Capital A/c		120000		3.12.16	By Bank		50000	
03.12.16	To Cash			50000	10.12.16	By Sushmita A/c		20000	
06.12.16	To Dinker A/c		20000		14.12.16	By Bank		20000	
	To Cash			20000	20.12.16	By Cartage A/c		500	
	To Rani A/c		12000					2000	70000



14.12.16	To		5000		30.12.16	By			
22.12.16	Commissi				31.12.16	Drawings		64500	
	on A/c					A/c			
						By			
						Balance			
27.12.16			15700	7000		c/d		15700	7000
			0	0				0	0

**23. Enter the following transactions in double column cash book of M/s Ambica Traders for July 2017:**

	Rs.
<b>01 Commenced business with cash</b>	<b>50,000</b>
<b>03 Opened bank account with ICICI</b>	<b>30,000</b>
<b>05 Purchased goods for cash</b>	<b>10,000</b>
<b>10 Purchased office machine for cash</b>	<b>5,000</b>
<b>15 Sales goods on credit from Rohan and received cheque</b>	<b>7,000</b>
<b>18 Cash sales</b>	<b>8,000</b>
<b>20 Rohan's cheque deposited into bank</b>	
<b>22 Paid cartage by cheque</b>	<b>500</b>
<b>25 Cash withdrawn for personal use</b>	<b>2,000</b>
<b>30 Paid rent by cheque</b>	<b>1,000</b>

**Ans:**

Cash book

Dr

Cr

Date	Particulars	L F	Cash (Rs)	Bank (Rs)	Date	Particulars	L F	Cash (Rs)	Bank (Rs)
01.07.17	To Capital A/c		5000 0	3000	03.07.17	By Bank		3000 0	
03.07.17	To Cash	C		0	05.07.17	By Purchases A/c		1000 0	500
15.07.17	To Rohan A/c		7000		10.07.17	By Machinery A/c		5000	1000
18.07.17	To Sales A/c		8000	7000	20.07.17	By Bank		7000	3550 0
20.07.17	To Cash				22.07.17	By Cartage A/c		2000	
					25.07.17	By Drawings A/c		1100 0	
					30.07.17				
			6500 0	3700 0	31.07.17	By Rent		6500 0	3700 0
						By Balance c/d			

**24. Prepare double column cash book from the following information for July 2017:**

Rs.

01 Cash In hand

7,500

Bank overdraft

3,500

<b>03 Paid wages</b>	<b>200</b>
<b>05 Cash sales</b>	<b>7,000</b>
<b>10 Cash deposited into bank</b>	<b>4,000</b>
<b>15 Goods purchased and paid by cheque</b>	<b>2,000</b>
<b>20 Paid rent</b>	<b>500</b>
<b>25 Drew from bank for personal use</b>	<b>400</b>
<b>30 Salary paid</b>	<b>1,000</b>

**Ans:**

Cash book

Dr

Cr

Date	Particulars	L F	Cash (Rs)	Bank (Rs)	Date	Particulars	L F	Cash (Rs)	Bank (Rs)
01.07.17	To Balance b/d		7500		01.07.17	By Balance b/d			3500
05.07.17	To Sales A/c		7000	4000	03.07.17			200	
10.07.17	To Cash				10.07.17	By Wages A/c		4000	2000
					15.07.17	By Bank		500	
				1900	20.07.17	By Purchases A/c			400
					25.07.17	By Rent A/c		1000	
31.07.17						By Drawings A/c		8800	
	Balance c/d		14500	5900	31.07.17			14500	5900

						By Salary A/c			
						By Balance c/d			

**25. Enter the following transaction in a double column cash book of M/s. Mohit Traders for January 2017:**

	Rs.
<b>Cash in hand</b>	<b>3,500</b>
<b>Bank overdraft</b>	<b>2,300</b>
<b>03 Goods purchased for cash</b>	<b>1,200</b>
<b>05 Paid wages</b>	<b>200</b>
<b>10 Cash sales</b>	<b>8,000</b>
<b>15 Deposited Into bank</b>	<b>6,000</b>
<b>22 Sold goods for cheque which was deposited into bank same day</b>	<b>2,000</b>
<b>25 Paid rent by cheque</b>	<b>1,200</b>
<b>28 Drew from bank for personal use</b>	<b>1,000</b>
<b>31 Bought goods by cheque</b>	<b>1,000</b>

**Ans:**

Books of M/s.Mohit Traders

Cash book

Dr

Cr

Date	Particulars	L F	Cash (Rs)	Bank (Rs)	Date	Particulars	L F	Cash (Rs)	Bank (Rs)
01.01.17	To Balance b/d		3500	6000	01.01.17	By Balance b/d		1200	
10.01.17	To Sales A/c		800	2000	03.01.17	By Purchases A/c		200	1200
15.01.17	To Cash				05.01.17	By Wages A/c		6000	1000
22.01.17	To Sales A/c				15.01.17	By Bank		4100	1000
					25.01.17	By Rent A/c			2500
			11500	8000	28.01.17	By Drawings A/c		11500	8000
					31.01.17	By Purchases A/c			
					31.01.17	By Balance c/d			

**26. Prepare double column cash book from the following transactions for the year August 2017:**

Rs.

**01 Cash in hand****17,500**

<b>Cash at bank</b>	<b>5,000</b>
<b>03 Purchased goods for cash</b>	<b>3,000</b>
<b>05 Received cheque from Jasmeet</b>	<b>10,000</b>
<b>08 Sold goods for cash</b>	<b>7,000</b>
<b>10 Jasmeet's cheque deposited into bank</b>	
<b>12 Purchased goods and paid by cheque</b>	<b>20,000</b>
<b>15 Paid establishment expenses through bank</b>	<b>1,000</b>
<b>18 Cash sales</b>	<b>7,000</b>
<b>20 Deposited into bank</b>	<b>10,000</b>
<b>24 Paid trade expenses</b>	<b>500</b>
<b>27 Received commission by cheque</b>	<b>6,000</b>
<b>29 Paid Rent</b>	<b>2,000</b>
<b>30 Withdrew cash for personal use</b>	<b>1,200</b>
<b>31 Salary paid</b>	<b>6,000</b>

**Ans:**

Cash book

Dr

Cr

Date	Particulars	L F	Cash (Rs)	Bank (Rs)	Date	Particulars	L F	Cash (Rs)	Bank (Rs)
01.08.17	To Balance b/d		17500	5000	03.08.17	By Purchases A/c		3000	
05.08.17			10000	10000		By Bank		10000	2000
			7000		10.08.17				





<b>12 Paid trade expenses</b>	<b>700</b>
<b>15 Sales goods, received cheque (deposited same day)</b>	<b>20,000</b>
<b>18 Purchased motor car paid by cheque</b>	<b>15,000</b>
<b>20 Cheque received from Manisha (deposited same day)</b>	<b>10,000</b>
<b>22 Cash Sales</b>	<b>7,000</b>
<b>25 Manisha's cheque returned dishonoured</b>	
<b>28 Paid Rent</b>	<b>2,000</b>
<b>29 Paid telephone expenses by cheque</b>	<b>500</b>
<b>31 Cash withdrawn for personal use</b>	<b>2,000</b>

**Prepare bank column cash book**

**Ans:**

Books of M/s.Ruchi Traders

Cash book

Dr

Cr

Date	Particulars	L F	Cash (Rs)	Bank (Rs)	Date	Particulars	L F	Cash (Rs)	Bank (Rs)
01.07.17	To Balance		1354	7560	05.07.17	By Purchases A/c			6000
03.07.17	b/d		2300		12.07.17			700	
08.07.17	To Sales		10000	20000	18.07.17	By Trade expense		2000	15000
15.07.17	A/c								10000
20.07.17				10000		By Motor			

22.0	To Sales			7000	25.0	Car A/c			500
7.17	A/c				7.17	By			2000
	To Sales				28.0	Manisha			
	A/c				7.17	A/c	10954		11060
	To				29.0	By Rent			
	Manisha				7.17	A/c			
	A/c				31.0	By			
	To Sales	13654		44560	7.17	Telephone	13654		44560
	A/c				31.0	Expenses			
					7.17	By			
						Drawings			
						A/c			
						By			
						Balance			
						c/d			

**28. Prepare a petty cash book from the following transactions. The Imprest amount**

**is Rs. 2,000.**

**2017**

**Rs.**

**January**

<b>01 Paid cartage</b>	<b>50</b>
<b>02 STD charges</b>	<b>40</b>
<b>02 Bus fare</b>	<b>20</b>
<b>03 Postage</b>	<b>30</b>
<b>04 Refreshment for employees</b>	<b>80</b>

<b>06 Courier charges</b>	<b>30</b>	
<b>08 Refreshment of customer</b>	<b>50</b>	
<b>10 Cartage</b>	<b>35</b>	
<b>15 Taxi fare to manager</b>	<b>70</b>	
<b>18 Stationery</b>	<b>65</b>	
<b>20 Bus fares</b>	<b>10</b>	
<b>22 Fax charges</b>	<b>30</b>	
<b>25 Telegrams charges</b>	<b>35</b>	
<b>127 Postage stamps</b>	<b>200</b>	
<b>29 Repair on furniture</b>	<b>105</b>	
<b>30 Laundry expenses</b>	<b>115</b>	
<b>31 Miscellaneous expenses</b>		<b>100</b>
<b>Ans:</b>		

Petty cash book

Amount Received	Date	Particulars	Voucher No	Amount Paid	Analysis of payments					Remarks
					Postage	Telephone & Telegram	Conveyance	Stationery	Misc	

2000	01.0 1.17	Cash received		50			50		
	01.0 1.17	Cartage		40		40			
	02.0 1.17	STD Charges		20	30		20		
	02.0 1.17	Bus Fare		30				80	
	03.0 1.17	Postage		80	30				
	04.0 1.17	Refreshment courier		30			50		
	06.0 1.17	Charges		50			35		
	08.0 1.17	Refreshments		35			70		
	10.0 1.17	Cartage		70		30	65		
	15.0 1.17			65			10		
	18.0 1.17	Taxi Fare		10					

20.0 1.17	Station ery		30						
22.0 1.17	Bus Fare								
25.0 1.17	Fax charge s								
27.0 1.17	Telegr am charge s								
29.0 1.17	Postag e								
30.0 1.17	Stamps								
31.0 1.17	Repair s								
31.0 1.17	Laundr y Expens es								
31.0 1.17	Misc. Expens es								
01.0 2.17									

	01.0 2.17	Balance c/d		35		35				
					200					
				200					105	
		Balance b/d		105						
		Cash received		115					115	
				100					100	
				1065	260	105	185	65	450	
				935						
2000				2000						
935										
1065										

**29. Record the following transactions during the week ending Dec.30, 2014 with a weekly imprest Rs.500**

**2017 Rs.**

**January**

**24 Stationery 100**

**25 Bus fare 12**

**25 Cartage 40**

**26 Taxi fare 80**

**27 Wages to casual labour 90**

**29 Postage 80**

**Ans:**

Petty cash book

Amount received	Date	Particulars	Voucher no	Amount paid	Analysis of payments				Remarks
					Stationery	Conveyance	Postage	Misc.	
500	24.12.17	To Balance b/d		100	100				
	25.12.17	To Stationery Expenses		12		12			
				40		40			
	25.12.17			80		80		90	
							80		



	26.12.17	To Bus Fare	90					
	27.12.17	To Cartage	80					
	29.12.17	To Taxi Fare						
		To Wages	402	100	132	80	90	
	30.12.17	To casual labour	98					
500		Postage	500					
	01.01.18							
98								
402	01.01.18	To Balance c/d						
		To Balance b/d						
		Cash received						

**30. Enter the following transaction in a double column cashbook of M/s Mohit Traders for January 2017:**

	Rs
<b>01 Cash in hand</b>	<b>3,500</b>
<b>Bank overdraft</b>	<b>2,300</b>
<b>03 Goods purchased for cash</b>	<b>1,200</b>
<b>05 Paid wages</b>	<b>200</b>
<b>10 Cash sales</b>	<b>8,000</b>
<b>15 Deposited into bank</b>	<b>6,000</b>
<b>22 Sold goods for cheque which was deposited into bank same day</b>	<b>2,000</b>
<b>25 Paid rent by cheque</b>	<b>1,200</b>
<b>28 Drew from bank for personal use</b>	<b>1,000</b>
<b>31 Bought goods by cheque</b>	<b>1,000</b>

**Ans:**

Books of M/s Gupta Traders

Purchases Book

Date	Invoice No.	Name of the supplier (Account to be credited)	L.F	Details	Amount(Rs)
01.07.17	20041	Rahul Traders 40 Registers @ Rs.60 each		2400	

15.07.17	1132	80 Gel Pens @ Rs.15 each		1200	4140
		50 notebooks @Rs.20 each			
		Less: Trade Discount @ 10%		1000	1159
				4600	
25.07.17	1111	Global Stationers 40 Ink Pads @ RS.8 each		460	
		50 Files @ Rs.10 each			
		20 Colour book @ Rs.20 each			
				320	
		Less: Trade Discount @ 5%		500	
		Mumbai Traders 10 paper rim @ Rs.100 per rim		400	3000
		400 drawing sheets @ Rs.3 each		1220	
		20 Packets watercolors @ Rs.40 per pocket		61	
		Purchases Account			
				1000	

				1200	
				800	
				3000	
					8299

Note: Purchase book contains details about only credit purchases. Cash purchases will be recorded in the cash book. Also, only trading goods will be booked. Purchase of Assets will not a form part of the purchase book. Here Furniture (asset) purchase is hence not recorded in Purchases book.

**31. Enter the following transactions in the sales (journal) book of M/s. Bansal electronics:**

**2014**

**September**

**01 Sold to Amit Traders as per bill no. 4321**

**20 Packet Radio @ 70 per radio**

**2 T.V. set, B&W. (6") @ 800 per T.V.**

**10 Sold to Arun Electronics as per bill no. 4351**

**5 T.V. sets (20") B&W. @ 3000 per T.V.**

**2 T.V. sets (21") Colour @Rs. 4800 per T.V.**

**22 Sold to Handa Electronics as per bill no. 4399**

**10 tape recorders @ Rs. 600 each 5 Walkman @ Rs. 300 each**

**28 Sold to Harish Traders as per bill no. 4430 10 mixer juicer grinder @Rs. 800 each.**

**Ans:**

Books of M/s. Bansal electronics

Sales Book

Date	Invoice No	Name of the Customer (Account to be debited) (Rs)	L F	Details	Amount No
01.09.14	4321	Amit Traders 20 pocket radio @ Rs.70 per radio		1400	
		2 T.V set-B&W-6" @ Rs.800 per TV			3000
10.09.14	4351	Arun Electronics		1600	
		5 T.V sets-B&W-20" @ Rs.3000 per TV		15000	24600
22.09.14	4399	2 T.V sets-Colour-21" @ Rs.4800 per TV		9600	
		Handa Electronics 10 tape recorders @ RS.600 each			7500
28.09.14	4430	5 walkman @ Rs.300 each		6000	
					8000

		Harish Trader 10 mixer juicer grinder @ Rs.800 each		1500	
		Sales Account		8000	
					43100

**32. Prepare a purchases return (journal) book from the following transaction for April 2017**

<b>05</b>	<b>Returned goods to M/s Kartik Traders</b>	<b>1200</b>
<b>10</b>	<b>Goods returned to Sahil Pvt. Ltd.</b>	<b>2500</b>
<b>17</b>	<b>Goods returned to M/s Kohinoor Traders for list price Rs. 2000 less 10% trade discount.</b>	
<b>28</b>	<b>Return outwards to M/s Handa Traders</b>	<b>550</b>

**Ans:**

Purchase Returns Book

Date	Debit Note No.	Name of the Supplier (Account to be debited)	L F	Details	Amount (Rs)
05.04.17		M/S Karthik traders			1200
10.04.17		Sahil Pvt Ltd		2000	2500
17.04.17		Kohinoor traders List Price Less: Trade Discount @ 10%		200	1800
28.04.17		Handa Traders			550
		Purchases Returns Account			6050

**33. Prepare Return Inward Journal (Book) from the following transactions of M/s Bansal Electronics for July 2017:**

**04 M/s Gupta Traders returned the goods 1500**

**10 Goods returned from M/s Harish Traders 800**

**18 M/s Rahul Traders returned the goods not as per specifications 1200**

**28 Goods returned from Sushil Traders 1000**

**Ans:**

Books of M/s. Bansal electronics

Sales Returns Book

Date	Credit Note No.	Name of the Customer(Account to be credited) (Rs)	L F	Details	Amount (Rs)
04.07.17		M/S.Gupta Traders			1500
10.07.17		M/s.Harish Traders			800
18.07.17		Rahul Traders			1200
28.07.17		Sushil Traders			1000
		Sales return account 4500			4500

**33. Prepare proper subsidiary books and post them to the ledger from the following transactions for the month of February 2017:**

**2017**

**Rs.**

**February**

<b>01 Goods sold to Sachin</b>	<b>5,000</b>
<b>04 Purchase from Kushal Traders</b>	<b>2,480</b>
<b>06 Sold goods to Manish Traders</b>	<b>2,100</b>
<b>07 Sachin returned goods</b>	<b>600</b>
<b>08 Returns to Kushal Traders</b>	<b>280</b>
<b>10 Sold to Mukesh</b>	<b>3,300</b>
<b>14 Purchased from Kunal Traders</b>	<b>5,200</b>
<b>15 Furniture purchased from Tarun</b>	<b>3,200</b>



<b>17 Bought of Naresh</b>	<b>4,060</b>
<b>20 Return to Kunal Traders</b>	<b>200</b>
<b>22 Return Inwards from Mukesh</b>	<b>250</b>
<b>24 Purchased goods from Kirit &amp; Co.</b>	<b>5,700</b>
<b>for list price of less 10% trade discount</b>	
<b>25 Sold to Shri Chand goods</b>	<b>6600</b>
<b>less 5% trade discount</b>	
<b>26 Sold to Rarnesh Brothers</b>	<b>4,000</b>
<b>28 Return outwards to Kirit and Co.</b>	<b>1,000</b>
<b>less 10% trade discount</b>	
<b>28 Ramesh Brothers returned goods Rs.</b>	<b>500</b>

**Ans:**

Journal

Purchases Book

Date	Name of Supplier (Accounts to be credited)	Invoice No.	L.F	Amount (Rs)
2017				
Feb.04	Kushal Traders			2,480
Feb.14	Kunal Traders			5,200
Feb.17	Naresh			4,060
Feb.24	Kirit and Co.			
	Less: Trade Discount 10%			5,130
	Purchase account			16,870

## Sales Book

Date	Name of Supplier (Accounts to be debited)	Invoice No.	L.F	Amount (Rs)
2017 Feb. 01	Sachin			5,000
Feb.06	Manish Traders			2,100
Feb.10	Mukesh			3,300
Feb.25	Shri Chand			6,270
Feb.26	Less: 5% Trade Discount			
	Ramesh Brothers			4,000
	Sales account			20,670

## Sales Return Book

Date	Name of Customer (Accounts to be credited)	Credit Note	L.F	Amount(Rs)
2017 Feb.07	Sachin			600
Feb.2	Mukesh			250
Feb.28	Ramesh Brothers			500
	Sales Return Account			1,350

## Purchases Return Book

Date	Name of Customer (Accounts to be debited)	Debit Note	L.F	Amount(Rs)
2017 Feb.08	Kushal Traders			280
Feb.20	Kunal Traders			200
Feb.28	Kirit and Co.			
	Less: 10% Trade Discount			900
	Purchases Return A/c			1,380

#### Journal Proper

Date	Particulars	L.F	Debit Amount (Rs)	Credit Amount (Rs)
2017 Feb.15	Furniture A/c Dr.  To Tarun  (Furniture purchased from Tarun)		3,200	3,200

#### Ledger

#### Purchases Account

Dr

Cr

Date	Particular	J.F	Amount(Rs)	Date	Particular	J.F	Amount (Rs)

2017 Feb. 28	To Sundries as per Purchases Book		16,870	2017  Feb.28	By Balance c/d		16,870
			16,80				16,870

### Sales Account

Dr

Cr

Date	Particulars	J.F.	Amount (Rs)	Date	Particulars	J.F.	Amount (Rs)
2017  Feb.28	To Balance c/d		20,670	2017 Feb.28	By Sundries as per Sales Book		20,670
			20,670				20,670

### Sales Return Account

Dr

Cr

Date	Particulars	J.F.	Amount	Date	Particulars	J.F.	Amount
2017 Feb.28	To Sundries as per Sales Return Book		1,350	2017  Feb.28	By Balance c/d		1,350

			1,350				1,350

### Purchases Return Account

Dr

Cr

Date	Particulars	J.F	Amount (Rs)	Date	Particulars	J.F	Amount
2017				2017	By Sundries as per Purchases Return Book		
				Feb.28			1,380
Feb.28	To Balance c/d		1,380				
			1,380				1,380

### Sachin's Account

Dr

Cr

Date	Particulars	J.F.	Amount (Rs)	Date	Particulars	J.F.	Amount (Rs)
2017				2017			
				Feb.07			
Feb.01	To Sales		5,000	Feb.28	By Sales Return Balance c/d		600
							4,400
			5,000				5,000

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### Kushal Traders' Account

Dr

Cr

Date	Particulars	J.F.	Amount (Rs)	Date	Particulars	J.F.	Amount (Rs)
2017 Feb.08	To Purchases		280	2017 Feb.04	By Purchases		2,480
Feb.28	Return		2,200				
	To Balance c/d		2,480				2,480

### Manish Traders' Account

Dr

Cr

Date	Particulars	J.F.	Amount (Rs)	Date	Particulars	J.F.	Amount (Rs)
2017 Feb.06	To Sales		2,100	2017	By Balance c/d		2,100
			2,100	Feb.28			2,100

### Mukesh's Account

Dr

Cr

Date	Particulars	J.F.	Amount (Rs)	Date	Particulars	J.F.	Amount (Rs)
2017 Feb.10	To Sales		3,300	2017 Feb.22 Feb.28	By Sales Return By Balance c/d		250 3,050
			3,300				3,300

## Kunal Traders' Account

Dr

Cr

Date	Particulars	J.F.	Amount (Rs)	Date	Particulars	J.F.	Amount (Rs)
2017 Feb.20 Feb.28	To Purchase Return To Balance c/d		5,200 5,000	2017 Feb.14	By Purchases		5,200
			5,200				5,200

## Furniture Account

Dr

Cr

Date	Particulars	J.F.	Amount (Rs)	Date	Particulars	J.F.	Amount (Rs)
2017 Feb.15	To Tarun		3,200	2017 Feb.28	By Balance c/d		3,200
			3,200				3,200

### Tarun's Account

Dr

Cr

Date	Particulars	J.F.	Amount (Rs)	Date	Particulars	J.F.	Amount (Rs)
2017 Feb.28	To Balance c/d		3,200	2017 Feb.15	By Furniture		3,200
			3,200				3,200

### Naresh's Account

Dr

Cr

Date	Particulars	J.F.	Amount (Rs)	Date	Particulars	J.F.	Amount (Rs)
2017 Feb.28				2017			



	To Purchases		4,060	Feb.17	By Balance c/d		4,060
			4,060				4,060

### Kirit & Co. Account

Dr

Cr

Date	Particulars	J.F.	Amount (Rs)	Date	Particulars	J.F.	Amount (Rs)
2017 Feb.28	To Purchases Return		900	2017 Feb.24	By Purchases		5,130
Feb.28	To Balance c/d		4230				
			5,130				5,130

### Shri Chand & Co. Account

Dr

Cr

Date	Particulars	J.F.	Amount (Rs)	Date	Particulars	J.F.	Amount (Rs)
2017 Feb.25	To Sales		6,270	2017 Feb.28	By Balance c/d		6,270
			6,270				6,270

## Ramesh's Account

Dr

Cr

Date	Particulars	J.F.	Amount (Rs)	Date	Particulars	J.F.	Amount (Rs)
2017 Feb.26	To Sales		4,000	2017 Feb.28	By Sales		500
					Return		3500
			4,000	Feb.28	By Balance		4,000
					c/d		

### 34. The following balances of ledger of M/s Marble Traders on April 01. 2017

Cash In hand	6,000
Cash at bank	12,000
Bills receivable	7,000
Ramesh (Cr.)	3,000
Stock (Goods)	5,400
Bills payable	2,000
Rahul (Dr.)	9,700
Himanshu (Dr.)	10,000

### Transactions during the month were:

April	Rs.
01 Goods sold to Manish	3,000
02 Purchased goods from Ramesh	8,000

<b>03 Received cash from Rahul in full settlement</b>	<b>9,200</b>
<b>05 Cash received from Himanshu on account</b>	<b>4,000</b>
<b>06 paid to Remesh by cheque</b>	<b>6,000</b>
<b>08 Rent paid by cheque</b>	<b>1,200</b>
<b>10 Cash received from Manish</b>	<b>3,000</b>
<b>12 Cash sales</b>	<b>6,000</b>
<b>14 Goods returned to Rarnesh</b>	<b>1,000</b>
<b>15 Cash paid to Rarnesh in full settlement</b>	<b>3,700</b>
<b>Discount received</b>	<b>300</b>
<b>18 Goods sold to Kushal</b>	<b>10,000</b>
<b>20 Paid trade expenses</b>	<b>200</b>
<b>21 Drew for personal use</b>	<b>1,000</b>
<b>22 Goods return from Kushal</b>	<b>1,200</b>
<b>24 Cash received from Kushal</b>	<b>6,000</b>
<b>26 Paid for stationery</b>	<b>100</b>
<b>27 Postage charges</b>	<b>60</b>
<b>28 Salary Paid</b>	<b>2,500</b>
<b>29 Goods purchased from Sheetal Traders</b>	<b>7,000</b>
<b>30 Sold goods to Kirti</b>	<b>6,000</b>
<b>Goods purchased from Handa Traders</b>	<b>5,000</b>

**Journalise the above transactions and post them to the**

**Ans:** Ledger Journal Entries in the books of Marble Traders

Date	Particulars	LF	Debit (Rs)	Credit (Rs)
01.04.17	Manish A/c Dr To Sales A/c (Being goods sold accounted)		3000	3000
02.04.17			8000	8000
	Purchases A/c Dr To Ramesh A/c (Being Purchases in credit)		9200 500	9700
03.04.17				
	Cash A/c Dr Discount allowed A/c To Rahul A/c (Being full settlement received from Rahul)		4000 3000	4000 6000
05.04.17				
06.04.17	Cash A/c Dr To Himanshu A/c (Being amount received on account)		3000 1200	1200
08.04.17	Ramesh A/c Dr Advances A/c Dr To Bank A/c		3000 3000	3000 6000

10.04.17	(Being cheque issued to Ramesh)		6000	
12.04.17	Rent A/c Dr To Bank A/c (Being Rent paid)		1000	1000
14.04.17	Cash A/c Dr To Manish A/c (Being cash received)		4000	3700
15.04.17	Cash A/c Dr To Sales A/c (Being Sales accounted)		10000	300
18.04.17	Ramesh A/c Dr To Purchases Returns A/c (Being goods returned accounted)		1000	10000
20.04.17	Ramesh A/c Dr To Cash A/c To Discount received A/c (Being Cash paid and discount received accounted)		1200	200
21.04.17			6000	100

22.04.17	Kushal A/c                      Dr		100	
	To Sales A/c			60
	(Being Sales accounted)		60	
24.04.17				
	Trade expense A/c              Dr			2500
	To Cash A/c		2500	
26.04.17	(Being Trade expense paid)			7000
			7000	
	Drawings A/c                      Dr			
27.04.17	To Bank A/c			6000
	(Being cash drawn for personal use)		6000	
				5000
28.04.17	Sales returns A/c              Dr		5000	
	To Kushal A/c			
	(Being goods returned accounted)			7000
29.04.17				
	Cash A/c                              Dr		7000	
	To Kushal A/c			
30.04.17	(Being Cash received)			6000
			6000	
	Stationery expense A/c              Dr			
30.04.17	To Cash A/c			5000
			5000	

	(Being stationery bought)			
	Postage A/c                      Dr			
	To Cash A/c			
	(Being Postage expenses accounted)			
	Salary A/c                      Dr			
	To Cash A/c			
	(Being Salary paid)			
	Purchases A/c                  Dr			
	To Sheetal traders A/c			
	(Being Purchases in credit)			
	Kirit A/c                      Dr			
	To Sales A/c			
	(Being Sales accounted)			
	Purchases A/c                  Dr			
	To Handa Traders A/c			
	(Being Purchases in credit)			

## Ledger Accounts

### Cash A/c

Dr

Cr

Date	Particulars	LF	Amount (Rs)	Date	Particulars	LF	Amount (Rs)
01.04.17	To Balance B/d		6000	15.04.17	By Ramesh A/c		3700
03.04.17	To Rahul A/c		9200	20.04.17	By Trade expense A/c		200
	To Himanshu A/c			21.04.17	By Drawings A/c		1000
05.04.17	To Kushal A/c		4000	26.04.17	By Stationery		100
24.04.17			6000	27.04.17	By Postage		60
					By Salary		
				28.04.17	By Balance c/d		2500
				30.04.17			17640
			25200				25200

### Bank A/c

Dr

Cr



Date	Particulars	L F	Amount(Rs )	Date	Particulars	L F	Amount(Rs )
01.04.17	To Balance B/d		12000	06.04.17	By Ramesh A/c		6000
10.04.17	To Manish A/c		3000	08.04.17	By Rent A/c		1200
12.04.17	To Sales A/c		6000	30.04.17	By Balance c/d		13800
			21000				21000

#### Bills receivable A/c

Date	Particulars	L F	Amount(Rs )	Date	Particulars	L F	Amount(Rs )
01.04.17	To Balance B/d		7000	30.04.17	By Balance c/d		7000
			7000				7000

Dr

Cr

#### Ramesh A/c

Dr

Cr

Date	Particulars	L F	Amount(Rs )	Date	Particulars	L F	Amount(Rs )
06.04.17	To Bank A/c		6000	01.04.17	By Balance b/d		3000
14.04.17	To Purchase returns A/c		1000	02.04.17	By Purchases A/c		8000
15.04.17	To Cash A/c		3700				
	To discount received A/c		300				
			11000				11000

Bills Payable A/c

Dr

Cr

Date	Particulars	L F	Amount(Rs )	Date	Particulars	L F	Amount(Rs )
30.04.17	To balance c/d		2000	01.04.17	By Balance b/d		2000
			2000				2000

Stock A/c

Dr

Cr

Date	Particulars	LF	Amount(Rs)	Date	Particulars	LF	Amount(Rs)
01.04. 17	To Balance B/d		5400	30.04. 17	By Balance c/d		5400
			5400				5400

Rahul A/c

Dr

Cr

Date	Particulars	LF	Amount(Rs)	Date	Particulars	LF	Amount(Rs)
01.04 .17	To Balance B/d		9700	03.04 .17	By Cash A/c		9200
					By discount allowed A/c		500
			9700				9700

Himanshu A/c

Dr

Cr

Date	Particulars	L F	Amount(Rs )	Date	Particulars	L F	Amount(Rs )
			10000				4000

01.04.17	To Balance B/d			30.04.17	By Cash A/c By Balance c/d		6000
			10000				10000

Manish A/c

Dr

Cr

Date	Particulars	LF	Amount(Rs)	Date	Particulars	LF	Amount(Rs)
01.04.17	To Sales A/c		3000	10.04.17	By Cash A/c		3000
			3000				3000

Sales A/c

Dr

Cr

Date	Particulars	L F	Amount(Rs)	Date	Particulars	L F	Amount(Rs)
30.04.17	To Balance		25000	01.04.17	By Manish A/c		3000
				12.04.17	By Cash A/c		6000
				18.04.17	By Kushal A/c		10000
							6000

				30.04.17	By Kirit A/c		
			25000				25000

### Discount Allowed A/c

Dr

Cr

Date	Particulars	L F	Amount(Rs)	Date	Particulars	L F	Amount(Rs)
03.04.17	To Rahul A/c		500	30.04.17	By Balance c/d		500
			500				500

### Rent A/c

Dr

Cr

Date	Particulars	LF	Amount(Rs)	Date	Particulars	LF	Amount(Rs)
08.04.17	To Bank A/c		1200	30.04.17	By Balance c/d		1200
			1200				1200

### Purchase returns A/c

Dr

Cr

Date	Particulars	L F	Amount(Rs )	Date	Particulars	L F	Amount(Rs )
30.04.17	To Balance c/d		1000	14.04.17	By Ramesh		1000
			1000				1000

Discount Received A/c

Dr

Cr

Date	Particulars	LF	Amount(Rs)	Date	Particulars	LF	Amount(Rs)
30.04.17	To Balance c/d		300	15.04.17	By Ramesh A/c		300
			300				300

Kushal A/c

Dr

Cr

Date	Particulars	L F	Amount(Rs )	Date	Particulars	L F	Amount(Rs )
18.04.17	To Sales A/c		10000	22.04.17	By Sales return A/c		1200
					By Cash A/c		6000
					By		2800

				24.04.17	Balance c/d		
			10000	30.04.17			10000

Lorem ipsum

Trade expense A/c

Dr

Cr

Date	Particulars	L F	Amount(Rs)	Date	Particulars	L F	Amount(Rs)
20.04.17	To cash A/c		200	30.04.17	By Balance c/d		200
			200				200

Drawings A/c

Dr

Cr

Date	Particulars	L F	Amount(Rs)	Date	Particulars	L F	Amount(Rs)
21.04.17	To cash A/c		1000	30.04.17	By Balance c/d		1000
			1000				1000

## Sales Return A/c

Dr

Cr

Date	Particulars	L F	Amount(Rs )	Date	Particulars	L F	Amount(Rs )
22.04.17	To Kushal A/c		1200	30.04.17	By Balance c/d		1200
			1200				1200

## Purchases A/c

Dr

Cr

Date	Particulars	L F	Amount(Rs )	Date	Particulars	L F	Amount(Rs )
02.04.17	To Ramesh A/c		8000	30.04.17	By Balance c/d		20000
29.04.17	To Sheetal Traders A/c		7000				
30.04.17	To Handa Traders		5000				
			20000				20000

## Sheetal Traders A/c



Dr

Cr

Date	Particulars	L F	Amount(Rs )	Date	Particulars	L F	Amount(Rs )
30.04.17	To Balance c/d		7000	29.04.17	By Balance c/d		7000
			7000				7000

Handa Traders A/c

Dr

Cr

Date	Particulars	L F	Amount(Rs )	Date	Particulars	L F	Amount(Rs )
30.04.17	To Balance c/d		5000	30.04.17	By Purchases A/c		5000
			5000				5000

Stationery expenses A/c

Dr

Cr

Date	Particulars	L F	Amount(Rs )	Date	Particulars	L F	Amount(Rs )
26.04.17	To cash A/c		100	30.04.17	By Balance c/d		100
			100				100

### Postage expenses A/c

Dr

Cr

Date	Particulars	L F	Amount(Rs)	Date	Particulars	L F	Amount(Rs)
27.04.17	To cash A/c		60	30.04.17	By Balance c/d		60
			60				60

### Salary A/c

Dr

Cr

Date	Particulars	L F	Amount(Rs)	Date	Particulars	L F	Amount(Rs)
20.04.17	To cash A/c		2500	20.04.17	By Balance c/d		2500
			2500				2500

### Kirit A/c

Dr

Cr

Date	Particulars	L F	Amount(Rs)	Date	Particulars	L F	Amount(Rs)
20.04.17	To sales A/c		6000	20.04.17			6000

			6000		By		6000
					Balance		
					c/d		

