

1. The following are the transactions of Kamal, Delhi for the month of July, 2023:
(All cheques are paid into Bank on the day received.)

2023		
July	1	Started business with ₹ 1,00,000 as capital, of which ₹ 70,000 was by cheque deposited in bank Bought goods from S. Raj ₹ 10,000 less Trade Discount 10%
July	2	Sold goods to R. Mukherjee ₹ 5,000
July	4	Goods returned to S. Raj ₹ 3,000 and paid him by cheque ₹ 5,744 (discount received ₹ 256)
July	5	Goods purchased from D. Seth ₹ 20,000 Bought old Computer for cash for office use ₹ 5,000
July	6	Goods returned by R. Mukherjee ₹ 2,000 Bought goods from Rahul ₹ 5,000 and paid by cheque
July	8	Sold goods to D. Dass ₹ 10,000 less Trade Discount 5%
July	9	Bought goods from M. Dey ₹ 15,000 less trade discount 5% Sold goods to R. Mukherjee ₹ 12,000 Goods returned by D. Dass ₹ 3,000
July	10	Cash withdrawn by Kamal for personal expenses ₹ 2,500
July	11	Received from R. Mukherjee ₹ 8,600 (discount allowed ₹ 400)
July	14	Cash sales ₹ 3,300 Sold goods to T. Rana ₹ 20,000 Bought goods from D. Seth ₹ 12,000
July	17	Sold goods to D. Dass ₹ 10,000 Paid by Cheque to D. Seth ₹ 9,000 (discount received ₹ 500)
July	20	Goods purchased from M. Dey ₹ 6,000 Cash received from T. Rana ₹ 13,000 (discount allowed ₹ 500)
July	25	Cash deposited in bank ₹ 3,500 Goods returned to M. Dey ₹ 4,000 out of purchase made on 9th July
July	28	Sold goods to T. Rana ₹ 15,000 Goods taken by Kamal for personal use ₹ 2,500.
July	31	Paid wages ₹ 480 T. Rana became insolvent and 50 paise in a rupee realised from his estate.

Pass above transactions through suitable books of original entry. Post them in Ledger accounts and draw up a Trial Balance.

[Total of Purchases Book—₹ 68,600; Total of Sales Book—₹ 80,080;
Cash Book Balances: Cash—₹ 56,666; Bank—₹ 52,100; Total of Purchases Return Book—₹ 7,280;
Total of Sales Return Book—₹ 5,432; Total of Trial Balance—₹ 2,35,214.]

2. The following purchases were made by Karam during the month of April, 2023. Prepare Purchases Book and post in Ledger Accounts:

2023		
April	8	Purchased from Subodh Brothers, Delhi: 5 chests of tea @ ₹ 7,000 per chest at a Trade Discount of 10% <i>plus</i> packing and other charges ₹ 500.
April	12	Purchased in cash 20 boxes of tea @ ₹ 500 per box at a Trade Discount of 10%.
April	18	Purchased from Raj Furnishing House: 3 show cases @ ₹ 7,500 per case at a Trade Discount of 10%.
April	20	Purchased from Siliguri Tea Agency, Siliguri, West Bengal: 15 boxes of tea @ ₹ 600 per box at a Trade Discount of 10% <i>plus</i> packing and other charges ₹ 50.
April	25	Purchased from Darjeeling Tea House, Darjeeling, West Bengal: 5 kg Special Green Tea @ ₹ 500 per kg at a Trade Discount of 10% for household consumption of proprietor.

[Total of Purchases Book—₹ 40,150; Purchases A/c (Dr.)—₹ 39,600;
Packing & Other Charges A/c—₹ 550.]

3. Enter the following transactions in proper Subsidiary Books of Ram, Lucknow (UP) for the month of January, 2023:

2023			₹
Jan.	1	Sold goods to Ramesh	15,000
Jan.	1	Bought goods from Hari Ram	8,000
Jan.	2	Ramesh returned goods	1,000
Jan.	2	Sold goods to Dina Nath	10,000
Jan.	2	Purchased goods from Mangal	50,000
Jan.	4	Returned goods to Mangal	5,000
Jan.	4	Sold goods to Zakir Hussain	5,000
Jan.	5	Zakir Hussain returned goods	500
Jan.	7	Returned goods to Hari Ram	400
Jan.	9	Purchased goods from Raghunath subject to a Trade Discount of 10%	10,000
Jan.	10	Sold goods to Raja Ram subject to Trade Discount of 5%	5,000

[Total of Purchases Book—₹ 67,000; Total of Purchases Return Book—₹ 5,400;
Total of Sales Book—₹ 34,750; Total of Sales Return Book—₹ 1,500.]

4. Write up Purchases and Sales Books from the following transactions of Kalyan Silks, Kochi, Kerala given for April, 2023 and post the totals in the Ledger:

2023		
April	1	Purchased from Ram Prasad, Chennai: 100 metres Silk @ ₹ 400 per metre 75 metres Velvet @ ₹ 150 per metre
April	10	Sold to Rati Ram, Ahmedabad: 60 metres Silk @ ₹ 500 per metre 10 metres Velvet @ ₹ 200 per metre

April	12	Sold to Ramaswami, Kochi: 10 metres Silk @ ₹ 550 per metre 10 metres Velvet @ ₹ 200 per metre
April	18	Roop Narain & Sons, Kochi purchased from us: 10 metres Silk @ ₹ 550 per metre 5 metres Velvet @ ₹ 200 per metre Allowed Trade Discount 10%
April	22	Purchased from Man Mohan Lal, Varanasi: Shirting Cloth ₹ 10,000 Sarees ₹ 60,000 Received Trade Discount 10%
April	23	Sold to Brij Mohan & Bros., Mathura: Shirting Cloth ₹ 7,000 Sarees ₹ 25,000

[Total of Purchases Book—₹ 1,14,250; Total of Sales Book—₹ 77,350;
Purchases A/c (Dr.)—₹ 1,14,250; Sales A/c (Cr.)—₹ 77,350.]

5. Record the following transactions of Prabhat Electric Co., Delhi in the proper subsidiary books:

2023		
Jan.	1	Sold to Grover & Co., Kanpur: 10 Crompton Water Coolers @ ₹ 6,000 each 5 Pedestal Fans @ ₹ 2,000 each Trade Discount 10%
Jan.	5	Purchased from Ram & Bros., Delhi: 25 Videocon Washing Machines @ 7,000 each 10 Wall Fans @ ₹ 1,500 each Trade Discount 25%
Jan.	10	Purchased for cash from Raja & Co., Delhi: 10 Electric Kettles @ ₹ 750
Jan.	15	Sold to Mahesh Bros., Chandigarh: 5 Crompton Water Coolers @ ₹ 7,000 each 2 Pedestal Fans @ ₹ 2,500 each
Jan.	18	Returned to Ram & Bros.: 2 Videocon Washing Machines being defective
Jan.	20	Purchased from Sethi & Co., Delhi: 20 Toasters @ ₹ 800 each
Jan.	27	Mahesh Bros. returned one Crompton Water Cooler, it being defective

[Total of Purchases Book—₹ 1,58,500; Total of Sales Book—₹ 1,03,000; Total of Purchases Return Book—₹ 10,500; Total of Sales Return Book—₹ 7,000.]