

Illustration 1. From the following transactions of M/s. Wise & Active of Kolkata, write up the Journal, post them in Ledger and prepare Trial Balance:

2023		₹
Jan. 1	Assets: Cash in Hand ₹ 2,000; Cash at Bank ₹ 68,000; Stocks of Goods ₹ 40,000; Machinery ₹ 1,00,000; Furniture ₹ 10,000; Narain Bros. owe ₹ 15,000; B.K. Bros. owe ₹ 25,000. Liabilities: Loan ₹ 50,000; Sum owing to Jacob Bros. Ltd. ₹ 20,000	
Jan. 2	Bought goods on credit from Samuel & Co.	10,000
Jan. 3	Sold goods for cash to Dhiraj & Co.	4,000
Jan. 4	Sold goods to Narain Bros.	10,000
Jan. 5	Received from Narain Bros. a cheque in settlement of amount due on 1st January	14,500
Jan. 6	Payment made to Jacob Bros. Ltd. by cheque; they allowed discount	9,750 250
Jan. 9	Old furniture sold for cash	1,000
Jan. 10	Bought goods for cash	7,500
Jan. 11	B.K. Bros. paid by cheque; cheque deposited in the bank Paid for repairs of machinery	25,000 1,000
Jan. 13	Bought goods from Jacob Bros. Ltd. excluding cartage of ₹ 500. Cartage was paid by the firm on behalf of Jacob Bros. Ltd.	10,000
Jan. 16	Received cheque from Narain Bros. and the cheque deposited in the bank Discount allowed to them	9,500 500
Jan. 17	Issued cheque to Jacob Bros. Ltd. on account	10,000
Jan. 18	Bank intimates that cheque of Narain Bros. has been returned unpaid	
Jan. 19	Sold goods for cash to Kay Bros.	6,000
Jan. 21	Cash deposited in the bank	5,000
Jan. 24	Paid Municipal Taxes in cash	1,000
Jan. 25	Borrowed from Urania Investment Co. Ltd. for constructing own premises. Money deposited with bank for the time being	1,00,000
Jan. 28	Paid for advertisements	1,000
Jan. 31	Paid rent by cheque	1,500
Jan. 31	Paid salaries for the month	3,000
Jan. 31	Withdrew from bank for personal use	2,500
Jan. 31	Narain Bros. becomes insolvent, a dividend of 50 paise in a rupee is received	
Jan. 31	An old amount, written off as bad debts earlier is recovered	1,500

Solution:**In the Books of M/s. Wise & Active****JOURNAL**

Date	Particulars	L.F.	Dr. (₹)	Cr. (₹)
2023				
Jan. 1	Cash A/c ...Dr.	2	2,000	
	Bank A/c ...Dr.	3	68,000	
	Stock A/c ...Dr.	4	40,000	
	Machinery A/c ...Dr.	5	1,00,000	
	Furniture A/c ...Dr.	6	10,000	
	Narain Bros. ...Dr.	7	15,000	
	B.K. Bros. ...Dr.	8	25,000	
	To Loan A/c	9		50,000
	To Jacob Bros. Ltd.	10		20,000
	To Capital A/c (Balancing Amount)	1		1,90,000
	(Being the assets and liabilities brought forward from last year, capital found by deducting liabilities from assets (i.e., ₹ 2,60,000 – ₹ 70,000))			
Jan. 2	Purchases A/c ...Dr.	4	10,000	
	To Samuel & Co.	11		10,000
	(Being the purchase of goods from Samuel & Co.)			
Jan. 3	Cash A/c ...Dr.	2	4,000	
	To Sales A/c	4		4,000
	(Being the sale of goods for cash)			
Jan. 4	Narain Bros. ...Dr.	7	10,000	
	To Sales A/c	4		10,000
	(Being the sale of goods to Narain Bros.)			
Jan. 5	Cash A/c ...Dr.	3	14,500	
	Discount Allowed A/c ...Dr.	13	500	
	To Narain Bros.	7		15,000
	(Being the amount of ₹ 14,500 received in settlement of ₹ 15,000; discount allowed ₹ 500)			
Jan. 6	Jacob Bros. Ltd. ...Dr.	10	10,000	
	To Bank A/c	3		9,750
	To Discount Received A/c	14		250
	(Being the amount paid by cheque to Jacob Bros. Ltd. who allowed discount of ₹ 250)			
Jan. 9	Cash A/c ...Dr.	2	1,000	
	To Furniture A/c	6		1,000
	(Being the sale of old furniture, payment received in cash)			
Jan 10	Purchases A/c ...Dr.	4	7,500	
	To Cash A/c	2		7,500
	(Being the purchase of goods for cash)			
Jan. 11	Bank A/c ...Dr.	3	25,000	
	To B.K. Bros.	8		25,000
	(Being the cheque received from B.K. Bros. and deposited in Bank)			
	Total c/f		3,42,500	3,42,500

		Total b/f		3,42,500	3,42,500
Jan.	11	Repairs A/c ...Dr. To Cash A/c (Being the amount of repairs of machinery paid)	15 2	1,000	1,000
Jan.	13	Purchases A/c ...Dr. To Jacob Bros. Ltd. (Being the purchase of goods from Jacob Bros. Ltd.)	4 10	10,000	10,000
Jan.	13	Jacob Bros. Ltd. ...Dr. To Cash A/c (Being the cartage on goods paid on behalf of Jacob Bros. Ltd.)	16 2	500	500
Jan.	16	Bank A/c ...Dr. Discount Allowed A/c ...Dr. To Narain Bros. (Being the cheque received and deposited in Bank; discount allowed ₹ 500)	3 13 7	9,500 500	10,000
Jan.	17	Jacob Bros. Ltd. ...Dr. To Bank A/c (Being the cheque issued to Jacob Bros. Ltd.)	10 3	10,000	10,000
Jan.	18	Narain Bros. ...Dr. To Bank A/c To Discount Allowed A/c (Being the cheque received from Narain Bros. returned dishonoured) (Note 2)	7 3 13	10,000	9,500 500
Jan.	19	Cash A/c ...Dr. To Sales A/c (Being the sale of goods for cash)	2 4	6,000	6,000
Jan.	21	Bank A/c ...Dr. To Cash A/c (Being the cash deposited in the bank)	3 2	5,000	5,000
Jan.	24	Municipal Taxes A/c ...Dr. To Cash A/c (Being the amount paid as tax)	17 2	1,000	1,000
Jan.	25	Bank A/c ...Dr. To Loan A/c (Being the amount borrowed from Urania Investment Co. Ltd.)	3 9	1,00,000	1,00,000
Jan.	28	Advertisement Expenses A/c ...Dr. To Cash A/c (Being the payment for advertisements)	19 2	1,000	1,000
Jan.	31	Rent A/c ...Dr. To Bank A/c (Being the rent paid)	20 3	1,500	1,500
Jan.	31	Salaries A/c ...Dr. To Cash A/c (Being the salaries paid for the month)	22 2	3,000	3,000
		Total c/f		5,01,500	5,01,500

		Total b/f			5,01,500	5,01,500
Jan.	31	Drawings A/c ...Dr. To Bank A/c (Being the amount withdrawn from bank by the proprietor for personal use)	23 3		2,500	2,500
Jan.	31	Cash A/c ...Dr. Bad Debts A/c ...Dr. To Narain Bros. (Being half the sum due from Narain Bros. received in cash and the other half written off as being irrecoverable)	2 21 7		5,000 5,000	10,000
Jan.	31	Cash A/c ...Dr. To Bad Debts Recovered A/c (Being the sum previously treated as bad debts, now recovered — it is a gain)	2 21		1,500	1,500
		Total			5,15,500	5,15,500

- Notes:**
1. Journal Folio (J.F.) and Ledger Folio are imaginary.
 2. Narain Bros. is debited with the full amount credited; Bank Account credited with ₹ 9,500 because the previous debit had to be cancelled; Discount Allowed Account is credited because the Discount Allowed Account previously debited will be written back.

Ledger

Dr.				CAPITAL ACCOUNT				Cr.			
Date		Particulars		J.F.	₹	Date		Particulars		J.F.	₹
2023						2023					
Jan. 31		To Balance <i>c/d</i>			1,90,000	Jan. 1		By Balance <i>b/d</i>		11	1,90,000
						Feb. 1		By Balance <i>b/d</i>			1,90,000

Dr.				DRAWINGS ACCOUNT				Cr.	
Date	Particulars		J.F.	₹	Date	Particulars		J.F.	₹
2023					2023				
Jan. 31	To	Bank A/c	13	2,500	Jan. 31	By	Balance c/d		2,500
Feb. 1	To	Balance b/d		2,500					

Dr.				CASH ACCOUNT				Cr.	
Date	Particulars		J.F.	₹	Date	Particulars		J.F.	₹
2023					2023				
Jan. 1	To	Balance <i>b/d</i>	11	2,000	Jan. 10	By	Purchases A/c	11	7,500
Jan. 3	To	Sales A/c	11	4,000	Jan. 11	By	Repairs A/c	12	1,000
Jan. 5	To	Narain Bros.	12	14,500	Jan. 13	By	Jacobs Bros. Ltd.	12	500
Jan. 9	To	Furniture A/c	12	1,000	Jan. 21	By	Bank A/c	13	5,000
Jan. 19	To	Sales A/c	13	6,000	Jan. 24	By	Municipal Taxes A/c	13	1,000
Jan. 31	To	Narain Bros.	13	5,000	Jan. 28	By	Advertisement Exp. A/c	13	1,000
Jan. 31	To	Bad Debts	13		Jan. 31	By	Salaries A/c	13	3,000
		Recovered A/c	13	1,500	Jan. 31	By	Balance <i>c/d</i>		15,000
				34,000					34,000
Feb. 1	To	Balance <i>b/d</i>		15,000					

Dr. BANK ACCOUNT				Cr.			
Date	Particulars	J.F.	₹	Date	Particulars	J.F.	₹
2023				2023			
Jan. 1	To Balance <i>b/d</i>	11	68,000	Jan. 6	By Jacob Bros. Ltd.	12	9,750
Jan. 11	To B.K. Bros.	12	25,000	Jan. 17	By Jacob Bros. Ltd.	12	10,000
Jan. 16	To Narain Bros.	12	9,500	Jan. 18	By Narain Bros.	13	9,500
Jan. 21	To Cash A/c	13	5,000	Jan. 31	By Rent A/c	13	1,500
Jan. 25	To Loan A/c	13	1,00,000	Jan. 31	By Drawings A/c	13	2,500
				Jan. 31	By Balance <i>c/d</i>		1,74,250
			2,07,500				2,07,500
Feb. 1	To Balance <i>b/d</i>		1,74,250				

Dr. MACHINERY ACCOUNT				Cr.			
Date	Particulars	J.F.	₹	Date	Particulars	J.F.	₹
2023				2023			
Jan. 1	To Balance <i>b/d</i>	11	1,00,000	Jan. 31	By Balance <i>c/d</i>		1,00,000
Feb. 1	To Balance <i>b/d</i>		1,00,000				

Dr. FURNITURE ACCOUNT				Cr.			
Date	Particulars	J.F.	₹	Date	Particulars	J.F.	₹
2023				2023			
Jan. 1	To Balance <i>b/d</i>	11	10,000	Jan. 9	By Cash A/c	11	1,000
				Jan. 31	By Balance <i>c/d</i>		9,000
			10,000				10,000
Feb. 1	To Balance <i>b/d</i>		9,000				

Dr. STOCK ACCOUNT				Cr.			
Date	Particulars	J.F.	₹	Date	Particulars	J.F.	₹
2023				2023			
Jan. 1	To Balance <i>b/d</i>	11	40,000	Jan. 31	By Balance <i>c/d</i>		40,000
Feb. 1	To Balance <i>b/d</i>		40,000				

Dr. PURCHASES ACCOUNT				Cr.			
Date	Particulars	J.F.	₹	Date	Particulars	J.F.	₹
2023				2023			
Jan. 2	To Samuel & Co.	11	10,000	Jan. 31	By Balance <i>c/d</i>		27,500
Jan. 10	To Cash A/c	12	7,500				
Jan. 13	To Jacob Bros. Ltd.	12	10,000				27,500
			27,500				
Feb. 1	To Balance <i>b/d</i>		27,500				

Dr.				SALES ACCOUNT				Cr.			
Date	Particulars	J.F.	₹	Date	Particulars	J.F.	₹				
2023				2023							
Jan. 31	To Balance <i>c/d</i>		20,000	Jan. 3	By Cash A/c	11	4,000				
				Jan. 4	By Narain Bros.	11	10,000				
				Jan. 19	By Cash A/c	13	6,000				
			20,000							20,000	
				Feb. 1	By Balance <i>b/d</i>		20,000				

Dr.				NARAIN BROS.				Cr.			
Date	Particulars	J.F.	₹	Date	Particulars	J.F.	₹				
2023				2023							
Jan. 1	To Balance <i>b/d</i>	11	15,000	Jan. 5	By Cash A/c	12	14,500				
Jan. 4	To Sales A/c	11	10,000	Jan. 5	By Discount Allowed A/c	13	500				
Jan. 18	To Bank A/c	13	9,500	Jan. 16	By Bank A/c	12	9,500				
Jan. 18	To Discount Allowed A/c	13	500	Jan. 16	By Discount Allowed A/c	13	500				
				Jan. 31	By Cash A/c	13	5,000				
				Jan. 31	By Bad Debts A/c	13	5,000				
			35,000							35,000	

Dr.				B.K. BROS.				Cr.			
Date	Particulars	J.F.	₹	Date	Particulars	J.F.	₹				
2023				2023							
Jan. 1	To Balance <i>b/d</i>	11	25,000	Jan. 11	By Bank A/c	12	25,000				

Dr.				LOAN ACCOUNT				Cr.			
Date	Particulars	J.F.	₹	Date	Particulars	J.F.	₹				
2023				2023							
Jan. 31	To Balance <i>c/d</i>		1,50,000	Jan. 1	By Balance <i>b/d</i>	1	50,000				
				Jan. 25	By Bank A/c	13	1,00,000				
			1,50,000							1,50,000	
				Feb. 1	By Balance <i>b/d</i>		1,50,000				

Dr.				JACOB BROS. LTD.				Cr.			
Date	Particulars	J.F.	₹	Date	Particulars	J.F.	₹				
2023				2023							
Jan. 6	To Bank A/c	12	9,750	Jan. 1	By Balance <i>b/d</i>	11	20,000				
Jan. 6	To Discount Received A/c	12	250	Jan. 13	By Purchases A/c	12	10,000				
Jan. 13	To Cash A/c	12	500								
Jan. 17	To Bank A/c	12	10,000								
Jan. 31	To Balance <i>c/d</i>		9,500								
			30,000							30,000	
				Feb. 1	By Balance <i>b/d</i>		9,500				

Dr.				SAMUEL & CO.				Cr.			
Date		Particulars	J.F.	₹	Date		Particulars	J.F.		₹	
2023					2023						
Jan.	31	To Balance <i>c/d</i>		10,000	Jan.	2	By Purchases A/c	11	10,000		
				10,000						10,000	
					Feb.	1	By Balance <i>b/d</i>			10,000	

Dr.				DISCOUNT ALLOWED ACCOUNT				Cr.			
Date		Particulars	J.F.	₹	Date		Particulars	J.F.		₹	
2023					2023						
Jan.	5	To Narain Bros.	12	500	Jan.	18	By Narain Bros.	13	500		
Jan.	16	To Narain Bros.	12	500	Jan.	31	By Balance <i>c/d</i>		500		
				1,000						1,000	
Feb.	1	To Balance <i>b/d</i>		500							

Dr.				DISCOUNT RECEIVED ACCOUNT				Cr.			
Date		Particulars	J.F.	₹	Date		Particulars	J.F.		₹	
2023					2023						
Jan.	31	To Balance <i>c/d</i>		250	Jan.	6	By Jacob Bros. Ltd.	12	250		
					Feb.	1	By Balance <i>b/d</i>			250	

Dr.				REPAIRS ACCOUNT				Cr.			
Date		Particulars	J.F.	₹	Date		Particulars	J.F.		₹	
2023					2023						
Jan.	11	To Cash A/c	12	1,000	Jan.	31	By Balance <i>c/d</i>		1,000		
Feb.	1	To Balance <i>b/d</i>		1,000							

Dr.				MUNICIPAL TAXES ACCOUNT				Cr.			
Date		Particulars	J.F.	₹	Date		Particulars	J.F.		₹	
2023					2023						
Jan.	24	To Cash A/c	13	1,000	Jan.	31	By Balance <i>c/d</i>		1,000		
Feb.	1	To Balance <i>b/d</i>		1,000							

Dr.				ADVERTISEMENT EXPENSES ACCOUNT				Cr.			
Date		Particulars	J.F.	₹	Date		Particulars	J.F.		₹	
2023					2023						
Jan.	28	To Cash A/c	13	1,000	Jan.	31	By Balance <i>c/d</i>		1,000		
Feb.	1	To Balance <i>b/d</i>		1,000							

Dr.				RENT ACCOUNT				Cr.			
Date		Particulars	J.F.	₹	Date		Particulars	J.F.		₹	
2023					2023						
Jan.	31	To Bank A/c	13	1,500	Jan.	31	By Balance <i>c/d</i>		1,500		
Feb.	1	To Balance <i>b/d</i>		1,500							

Dr. SALARIES ACCOUNT				Cr.			
Date	Particulars	J.F.	₹	Date	Particulars	J.F.	₹
2023				2023			
Jan. 31	To Cash A/c	13	3,000	Jan. 31	By Balance c/d		3,000
Feb. 1	To Balance b/d		3,000				

Dr. BAD DEBTS ACCOUNT				Cr.			
Date	Particulars	J.F.	₹	Date	Particulars	J.F.	₹
2023				2023			
Jan. 31	To Narain Bros.	13	5,000	Jan. 31	By Balance c/d		5,000
Feb. 1	To Balance b/d		5,000				

Dr. BAD DEBTS RECOVERED ACCOUNT				Cr.			
Date	Particulars	J.F.	₹	Date	Particulars	J.F.	₹
2023				2023			
Jan. 31	To Balance c/d		1,500	Jan. 31	By Cash A/c	13	1,500
				Feb. 1	By Balance b/d		1,500

TRIAL BALANCE as on 31st January, 2023

S. No.	Heads of Accounts	L.F.	Dr. (₹)	Cr. (₹)
1.	Capital A/c	1	...	1,90,000
2.	Drawings A/c	1(a)	2,500	...
3.	Cash A/c	2	15,000	...
4.	Bank A/c	3	1,74,250	...
5.	Machinery A/c	5	1,00,000	...
6.	Furniture A/c	6	9,000	...
7.	Stock A/c	4	40,000	...
8.	Purchases A/c	4	27,500	...
9.	Sales A/c	4	...	20,000
10.	Loan A/c	9	...	1,50,000
11.	Jacob Bros. Ltd.	10	...	9,500
12.	Samuel & Co.	11	...	10,000
13.	Discount Allowed A/c	13	500	...
14.	Discount Received A/c	14	...	250
15.	Repairs A/c	15	1,000	...
16.	Municipal Taxes A/c	17	1,000	...
17.	Advertisement Expenses A/c	19	1,000	...
18.	Rent A/c	20	1,500	...
19.	Salaries A/c	22	3,000	...
20.	Bad Debts A/c	21	5,000	...
21.	Bad Debts Recovered A/c	24	...	1,500
	Total		3,81,250	3,81,250

Note: Nominal Accounts are not balanced but are closed at the end of the year by transfer to Trading and Profit & Loss Account. Here, they have been balanced only for the purpose of showing them in the Trial Balance.

Illustration 2.

Ashok of Delhi started business on 1st April, 2023 with Machinery of ₹ 4,00,000 and Furniture of ₹ 1,00,000. He purchased these assets from Delhi and paid by cheque from his Savings Account. He introduced capital of ₹ 1,00,000 in cash. Journalise the following transactions, prepare the Ledger Accounts and balance them:

2023		₹
April 1	Purchased goods for cash from Ram	55,000
April 4	Purchased goods from Naresh	40,000
April 6	Sold goods for cash	70,000
April 12	Cash deposited in bank	80,000
April 14	Purchased machinery	10,000
April 15	Sold goods to Garg Bros.	30,000
April 16	Returned goods to Naresh	2,000
April 28	Paid salaries to staff for the month of April	10,000
April 30	Received bank interest	400
April 30	Paid for courier charges	1,000

Solution:**In the Books of Ashok, Delhi****JOURNAL**

Date	Particulars	L.F.	Dr. (₹)	Cr. (₹)
2023				
April 1	Machinery A/c ...Dr. Furniture A/c ...Dr. To Capital A/c (Being the business started with machinery and furniture, amount paid from Savings Account)		4,00,000 1,00,000	5,00,000
April 1	Cash A/c ...Dr. To Capital A/c (Being the capital introduced in cash)		1,00,000	1,00,000
April 1	Purchases A/c ...Dr. To Cash A/c (Being the purchase of goods for cash)		55,000	55,000
April 4	Purchases A/c ...Dr. To Naresh (Being the purchase of goods from Naresh)		40,000	40,000
April 6	Cash A/c ...Dr. To Sales A/c (Being the sale of goods for cash)		70,000	70,000
April 12	Bank A/c ...Dr. To Cash A/c (Being the cash deposited in bank)		80,000	80,000

April 14	Machinery A/c To Cash A/c (Being the machinery purchased for cash)	...Dr.	10,000	10,000
April 15	Garg Bros. To Sales A/c (Being the sale of goods to Garg Bros.)	...Dr.	30,000	30,000
April 16	Naresh To Returns Outward A/c (Being the goods returned to Naresh)	...Dr.	2,000	2,000
April 28	Salaries A/c To Cash A/c (Being the salaries to staff for the month of April paid in cash)	...Dr.	10,000	10,000
April 30	Bank A/c To Interest Received A/c (Being the bank interest received)	...Dr.	400	400
April 30	Postage and Courier Expenses A/c To Cash A/c (Being the courier charges paid)	...Dr.	1,000	1,000

Ledger

Dr.				MACHINERY ACCOUNT				Cr.	
Date	Particulars		J.F.	₹	Date	Particulars		J.F.	₹
2023					2023				
April 1	To	Capital A/c		4,00,000	April 30	By	Balance c/d		4,10,000
April 14	To	Cash A/c		10,000					
				4,10,000					4,10,000
May 1	To	Balance b/d		4,10,000					

Dr.				FURNITURE ACCOUNT				Cr.			
Date		Particulars		J.F.	₹	Date		Particulars		J.F.	₹
2023						2023					
April	1	To	Capital A/c		1,00,000	April	30	By	Balance c/d		1,00,000
					1,00,000						1,00,000
May	1	To	Balance b/d		1,00,000						

Dr.				CASH ACCOUNT				Cr.	
Date	Particulars		J.F.	₹	Date	Particulars		J.F.	₹
2023					2023				
April 1	To	Capital A/c		1,00,000	April 1	By	Purchases A/c		55,000
April 6	To	Sales A/c		70,000	April 12	By	Bank A/c		80,000
					April 14	By	Machinery A/c		10,000
					April 28	By	Salaries A/c		10,000
					April 30	By	Postage and Courier Expenses A/c		1,000
					April 30	By	Balance c/d		14,000
				1,70,000					1,70,000
May 1	To	Balance b/d		14,000					

Dr.				CAPITAL ACCOUNT				Cr.			
Date	Particulars	J.F.	₹	Date	Particulars	J.F.	₹				
2023				2023							
April 30	To Balance c/d		6,00,000	April 1	By Machinery A/c		4,00,000				
				April 1	By Furniture A/c		1,00,000				
				April 1	By Cash A/c		1,00,000				
			6,00,000				6,00,000				
				May 1	By Balance b/d		6,00,000				

Dr.				PURCHASES ACCOUNT				Cr.			
Date	Particulars	J.F.	₹	Date	Particulars	J.F.	₹				
2023				2023							
April 1	To Cash A/c		55,000	April 30	By Balance c/d		95,000				
April 4	To Naresh		40,000				95,000				
			95,000								
May 1	To Balance b/d		95,000								

Dr.				NARESH				Cr.			
Date	Particulars	J.F.	₹	Date	Particulars	J.F.	₹				
2023				2023							
April 16	To Returns Outward A/c		2,000	April 4	By Purchases A/c		40,000				
April 16	To Balance c/d		38,000				44,800				
			40,000	May 1	By Balance b/d		38,000				

Dr.				SALES ACCOUNT				Cr.			
Date	Particulars	J.F.	₹	Date	Particulars	J.F.	₹				
2023				2023							
April 30	To Balance c/d		1,00,000	April 6	By Cash A/c		70,000				
				April 15	By Garg Bros.		30,000				
			1,00,000				1,00,000				
				May 1	By Balance b/d		1,00,000				

Dr.				BANK ACCOUNT				Cr.			
Date	Particulars	J.F.	₹	Date	Particulars	J.F.	₹				
2023				2023							
April 12	To Cash A/c		80,000	April 30	By Balance c/d		80,400				
April 30	To Interest Received A/c		400				80,400				
			80,400								
May 1	To Balance b/d		80,400								

Dr.				GARG BROS.				Cr.			
Date	Particulars	J.F.	₹	Date	Particulars	J.F.	₹				
2023				2023							
April 15	To Sales A/c		30,000	April 30	By Balance c/d		30,000				
			30,000				30,000				
May 1	To Balance b/d		30,000								

Dr.				RETURNS OUTWARD ACCOUNT				Cr.			
Date	Particulars	J.F.	₹	Date	Particulars	J.F.	₹				
2023				2023							
April 30	To Balance c/d		2,000	April 16	By Naresh		2,000				
			2,000				2,000				
				May 1	By Balance b/d		2,000				

Dr.				SALARIES ACCOUNT				Cr.			
Date	Particulars	J.F.	₹	Date	Particulars	J.F.	₹				
2023				2023							
April 28	To Cash A/c		10,000	April 30	By Balance c/d		10,000				
			10,000				10,000				
May 1	To Balance b/d		10,000								

Dr.				INTEREST RECEIVED ACCOUNT				Cr.			
Date	Particulars	J.F.	₹	Date	Particulars	J.F.	₹				
2023				2023							
April 30	To Balance c/d		400	April 30	By Bank A/c		400				
			400				400				
				May 1	By Balance b/d		400				

Dr.				POSTAGE AND COURIER EXPENSES ACCOUNT				Cr.			
Date	Particulars	J.F.	₹	Date	Particulars	J.F.	₹				
2023				2023							
April 30	To Cash A/c		1,000	April 30	By Balance c/d		1,000				
			1,000				1,000				
May 1	To Balance b/d		1,000								