

Q.6 Solution:**JOURNAL OF SURESH**

Date	Particulars	L.F.	Dr. (₹)	Cr. (₹)
2023 April 1	Cash A/c ...Dr. Bank A/c ...Dr. To Capital A/c (Being the business started with cash and bank balance)		60,000 60,000	1,20,000
April 2	Furniture A/c ...Dr. To Cash A/c (Being the office furniture purchased)		20,000	20,000
April 5	Purchases A/c ...Dr. To Cash A/c (Being the goods purchased)		16,000	16,000
April 8	Purchases A/c ...Dr. To Ramesh (Being the goods purchased from Ramesh)		11,000	11,000
April 12	Sameer ...Dr. To Sales A/c (Being the goods sold to Sameer)		21,000	21,000
April 13	Stationery A/c ...Dr. To Cash A/c (Being the stationery purchased)		1,800	1,800
April 13	Ramesh ...Dr. To Cash A/c To Discount Received A/c (Being the cash paid to Ramesh and discount received)		11,000	10,000 1,000
April 17	Cash A/c ...Dr. To Bank A/c (Being the cash withdrawn for office use)		4,000	4,000
April 18	Purchases A/c ...Dr. To Sen (Being the goods purchased from Sen)		30,000	30,000
April 19	Cash A/c ...Dr. Discount Allowed A/c ...Dr. To Sameer (Being the cash received from Sameer and discount allowed)		20,000 1,000	21,000
April 20	Raj Banwari ...Dr. To Sales A/c (Being the goods sold to Raj Banwari)		40,000	40,000
April 28	Cash A/c ...Dr. To Sales A/c (Being the goods sold for cash)		1,400	1,400
April 30	Salary A/c ...Dr. To Bank A/c (Being the salary paid through cheque)		8,000	8,000
April 30	Rent A/c ...Dr. To Bank A/c (Being the rent paid through cheque)		5,000	5,000
April 30	Bank A/c ...Dr. To Cash A/c (Being the cash paid into bank)		4,000	4,000

Ledger

Dr. CASH ACCOUNT				Cr.			
Date	Particulars	J.F.	₹	Date	Particulars	J.F.	₹
2023				2023			
April 1	To Capital A/c		60,000	April 2	By Office Furniture A/c		20,000
April 17	To Bank A/c		4,000	April 5	By Purchases A/c		16,000
April 19	To Sameer		20,000	April 13	By Stationery A/c		1,800
April 20	To Sales A/c		1,400	April 13	By Ramesh		10,000
				April 30	By Bank A/c		4,000
				April 30	By Balance c/d		33,600
			85,400				85,400
May 1	To Balance b/d		33,600				

Dr. BANK ACCOUNT				Cr.			
Date	Particulars	J.F.	₹	Date	Particulars	J.F.	₹
2023				2023			
April 1	To Capital A/c		60,000	April 17	By Cash A/c		4,000
April 30	To Cash A/c		4,000	April 30	By Salary A/c		8,000
				April 30	By Rent A/c		5,000
				April 30	By Balance c/d		47,000
			64,000				64,000
May 1	To Balance b/d		47,000				

Dr. CAPITAL ACCOUNT				Cr.			
Date	Particulars	J.F.	₹	Date	Particulars	J.F.	₹
2023				2023			
April 30	To Balance c/d		1,20,000	April 1	By Cash A/c		60,000
				April 1	By Bank A/c		60,000
			1,20,000				1,20,000
				May 1	By Balance b/d		1,20,000

Dr. FURNITURE ACCOUNT				Cr.			
Date	Particulars	J.F.	₹	Date	Particulars	J.F.	₹
2023				2023			
April 2	To Cash A/c		20,000	April 30	By Balance c/d		20,000
			20,000				20,000
May 1	To Balance b/d		20,000				

Dr. RAMESH				Cr.			
Date	Particulars	J.F.	₹	Date	Particulars	J.F.	₹
2023				2023			
April 13	To Cash A/c		10,000	April 8	By Purchases A/c		11,000
April 13	To Discount Received A/c		1,000				
			11,000				11,000

Dr. SAMEER				Cr.			
Date	Particulars	J.F.	₹	Date	Particulars	J.F.	₹
2023				2023			
April 12	To Sales A/c		21,000	April 19	By Cash A/c		20,000
				April 19	By Discount Allowed A/c		1,000
			21,000				21,000

Dr. SALES ACCOUNT				Cr.			
Date	Particulars	J.F.	₹	Date	Particulars	J.F.	₹
2023				2023			
May 1	To Balance c/d		62,400	April 12	By Sameer		21,000
				April 20	By Raj Banwari		40,000
				April 28	By Cash A/c		1,400
			62,400				62,400
				May 1	By Balance b/d		62,400

Dr. DISCOUNT RECEIVED ACCOUNT				Cr.			
Date	Particulars	J.F.	₹	Date	Particulars	J.F.	₹
2023				2023			
April 30	To Balance c/d		1,000	April 13	By Ramesh		1,000
			1,000				1,000
				May 1	By Balance b/d		1,000

Dr. STATIONERY ACCOUNT				Cr.			
Date	Particulars	J.F.	₹	Date	Particulars	J.F.	₹
2023				2023			
April 13	To Cash A/c		1,800	April 30	By Balance c/d		1,800
			1,800				1,800
May 1	To Balance b/d		1,800				

Dr. SEN				Cr.			
Date	Particulars	J.F.	₹	Date	Particulars	J.F.	₹
2023				2023			
April 30	To Balance c/d		30,000	April 18	By Purchases A/c		30,000
			30,000				30,000
				May 1	By Balance b/d		30,000

Dr.				DISCOUNT ALLOWED ACCOUNT				Cr.			
Date	Particulars	J.F.	₹	Date	Particulars	J.F.	₹				
2023				2023							
April 19	To Sameer		1,000	April 30	By Balance <i>c/d</i>		1,000				
			1,000				1,000				
May 1	To Balance <i>b/d</i>		1,000								

Dr.				RAJ BANWARI				Cr.			
Date	Particulars	J.F.	₹	Date	Particulars	J.F.	₹				
2023				2023							
April 20	To Sales A/c		40,000	April 30	By Balance <i>c/d</i>		40,000				
			40,000				40,000				
May 1	To Balance <i>b/d</i>		40,000								

Dr.				SALARY ACCOUNT				Cr.			
Date	Particulars	J.F.	₹	Date	Particulars	J.F.	₹				
2023				2023							
April 30	To Bank A/c		8,000	April 30	By Balance <i>c/d</i>		8,000				
			8,000				8,000				
May 1	To Balance <i>b/d</i>		8,000								

Dr.				RENT ACCOUNT				Cr.			
Date	Particulars	J.F.	₹	Date	Particulars	J.F.	₹				
2023				2023							
April 30	To Bank A/c		5,000	April 30	By Balance <i>c/d</i>		5,000				
			5,000				5,000				
May 1	To Balance <i>b/d</i>		5,000								

Dr.				PURCHASES ACCOUNT				Cr.			
Date	Particulars	J.F.	₹	Date	Particulars	J.F.	₹				
2023				2023							
April 5	To Cash A/c		16,000	April 30	By Balance <i>c/d</i>		57,000				
April 8	To Ramesh		11,000								
April 18	To Sen		30,000								
			57,000				57,000				
May 1	To Balance <i>b/d</i>		57,000								

Q.7 Solution:**In the Books of Ashok****JOURNAL**

Date	Particulars	L.F.	Dr. (₹)	Cr. (₹)
2023 April 1	Cash A/c ...Dr. Stock A/c ...Dr. Ram ...Dr. Machinery A/c ...Dr. To Rajesh To Capital A/c (Note) (Being an opening entry passed)		50,000 30,000 50,000 60,000	30,000 1,60,000
April 4	Cash A/c ...Dr. To Sales A/c (Being the goods sold for cash)		7,000	7,000
April 6	Sales Return A/c ...Dr. To Ram (Being the goods returned by Ram)		1,000	1,000
April 10	Purchases A/c ...Dr. To Rajesh (Being the goods purchased on credit)		9,000	9,000
April 15	Purchases A/c ...Dr. To Cash A/c To Discount Received A/c To Rakesh (Being the goods purchased)		13,500	5,130 270 8,100
April 20	Rajesh ...Dr. To Cash A/c To Discount Received A/c (Being the amount paid to Rajesh)		39,000	38,600 400
April 25	Drawings A/c ...Dr. To Cash A/c (Being the life insurance premium paid)		500	500
April 30	Cash A/c ...Dr. To Commission A/c (Being the commission received)		2,000	2,000

Note: The excess of assets over liabilities is the proprietor's capital and is credited to his Capital Account.

Dr.				CASH ACCOUNT				Cr.	
Date	Particulars	J.F.	₹	Date	Particulars	J.F.	₹		
2023 April 1	To Balance b/d		50,000	2023 April 15	By Purchases A/c		5,130		
April 4	To Sales A/c		7,000	April 20	By Rajesh		38,600		
April 30	To Commission A/c		2,000	April 25	By Drawings A/c		500		
				April 30	By Balance c/d		14,770		
			59,000				59,000		
May 1	To Balance b/d		14,770						

Dr.				STOCK ACCOUNT				Cr.			
Date		Particulars	J.F.	₹	Date		Particulars	J.F.		₹	
2023					2023						
April	1	To Balance <i>b/d</i>		30,000	April	30	By Balance <i>c/d</i>			30,000	
				30,000						30,000	
May	1	To Balance <i>b/d</i>		30,000							

Dr.				RAM				Cr.			
Date		Particulars	J.F.	₹	Date		Particulars	J.F.		₹	
2023					2023						
April	1	To Balance <i>b/d</i>		50,000	April	6	By Sales Return A/c			1,000	
				50,000	April	30	By Balance <i>c/d</i>			49,000	
May	1	To Balance <i>b/d</i>		49,000						50,000	

Dr.				MACHINERY ACCOUNT				Cr.			
Date		Particulars	J.F.	₹	Date		Particulars	J.F.		₹	
2023					2023						
April	1	To Balance <i>b/d</i>		60,000	April	30	By Balance <i>c/d</i>			60,000	
				60,000						60,000	
May	1	To Balance <i>b/d</i>		60,000							

Dr.				RAJESH				Cr.			
Date		Particulars	J.F.	₹	Date		Particulars	J.F.		₹	
2023					2023						
April	20	To Cash A/c		38,600	April	1	By Balance <i>b/d</i>			30,000	
April	20	To Discount Received A/c		400	April	10	By Purchases A/c			9,000	
				39,000						39,000	

Dr.				SALES ACCOUNT				Cr.			
Date		Particulars	J.F.	₹	Date		Particulars	J.F.		₹	
2023					2023						
April	30	To Balance <i>c/d</i>		7,000	April	4	By Cash A/c			7,000	
				7,000						7,000	
					May	1	By Balance <i>b/d</i>			7,000	

Dr.				CAPITAL ACCOUNT				Cr.			
Date		Particulars	J.F.	₹	Date		Particulars	J.F.		₹	
2023					2023						
April	30	To Balance <i>c/d</i>		1,60,000	April	1	By Balance <i>b/d</i>			1,60,000	
				1,60,000						1,60,000	
					May	1	By Balance <i>b/d</i>			1,60,000	

Dr.				RAKESH				Cr.			
Date		Particulars	J.F.	₹	Date		Particulars	J.F.		₹	
2023					2023						
April	30	To Balance <i>c/d</i>		8,100	April	15	By Purchases A/c			8,100	
				8,100						8,100	
					May	1	By Balance <i>b/d</i>			8,100	

Dr. SALES RETURN ACCOUNT				Cr.			
Date	Particulars	J.F.	₹	Date	Particulars	J.F.	₹
2023				2023			
April 6	To Ram		1,000	April 30	By Balance c/d		1,000
			1,000				1,000
May 1	To Balance b/d		1,000				

Dr. DISCOUNT RECEIVED ACCOUNT				Cr.			
Date	Particulars	J.F.	₹	Date	Particulars	J.F.	₹
2023				2023			
April 30	To Balance c/d		670	April 15	By Purchases A/c		270
			670	April 20	By Rajesh		400
							670
				May 1	By Balance b/d		670

Dr. DRAWINGS ACCOUNT				Cr.			
Date	Particulars	J.F.	₹	Date	Particulars	J.F.	₹
2023				2023			
April 25	To Cash A/c		500	April 30	Balance c/d		500
			500				500
May 1	To Balance b/d		500				

Dr. COMMISSION ACCOUNT				Cr.			
Date	Particulars	J.F.	₹	Date	Particulars	J.F.	₹
2023				2023			
April 30	To Balance c/d		2,000	April 30	By Cash A/c		2,000
			2,000				2,000
				May 1	By Balance b/d		2,000

Dr. PURCHASES ACCOUNT				Cr.			
Date	Particulars	J.F.	₹	Date	Particulars	J.F.	₹
2023				2023			
April 10	To Rajesh		9,000	April 30	By Balance c/d		22,500
April 15	To Discount Received A/c		270				
April 15	To Cash A/c		5,130				
April 15	To Rakesh		8,100				
			22,500				22,500
May 1	To Balance b/d		22,500				

TRIAL BALANCE as on 30th April, 2023

S. No.	Particulars	L.F.	Dr. Balance (₹)	Cr. Balance (₹)
1.	Cash A/c		14,770	...
2.	Stock A/c		30,000	...
3.	Ram		49,000	...
4.	Machinery A/c.....		60,000	...
5.	Sales A/c	7,000
6.	Capital A/c	1,60,000
7.	Rakesh	8,100
8.	Sales Return A/c		1,000	...
9.	Discount Received A/c	670
10.	Drawings A/c		500	...
11.	Commission A/c	2,000
12.	Purchases A/c		22,500	...
	Total		1,77,770	1,77,770