Q.6 Solution:

JOURNAL OF SURESH

Date	Particulars	L.F.	Dr. (₹)	Cr. (₹)
2023 April	Cash A/cDr. Bank A/cDr. To Capital A/c (Being the business started with cash and bank balance)		60,000 60,000	1,20,000
April	Furniture A/cDr. To Cash A/c (Being the office furniture purchased)		20,000	20,000
April	Purchases A/cDr. To Cash A/c (Being the goods purchased)		16,000	16,000
April	Purchases A/cDr. To Ramesh (Being the goods purchased from Ramesh)		11,000	11,000
April 1	SameerDr. To Sales A/c (Being the goods sold to Sameer)		21,000	21,000
April 1	Stationery A/cDr. To Cash A/c (Being the stationery purchased)		1,800	1,800
April 1	RameshDr. 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 1	Cash A/cDr. To Bank A/c (Being the cash withdrawn for office use)		4,000	4,000
April 1	Purchases A/cDr. To Sen (Being the goods purchased from Sen)		30,000	30,000
April 1	Cash A/cDr. Discount Allowed A/cDr. To Sameer (Being the cash received from Sameer and discount allowed)		20,000 1,000	21,000
April 2	Raj BanwariDr. To Sales A/c (Being the goods sold to Raj Banwari)		40,000	40,000
April 2	Cash A/cDr. To Sales A/c (Being the goods sold for cash)		1,400	1,400
April 3	Salary A/cDr. To Bank A/c (Being the salary paid through cheque)		8,000	8,000
April 3			5,000	5,000
April 3	Bank A/cDr. To Cash A/c (Being the cash paid into bank)		4,000	4,000

LedgerCASH ACCOUNT

Cr.

Dr.

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.			RANK A	CCOUNT			Cr.
D1.			D/ ((1)(/ / (CCOOIVI			<u>C1.</u>
Date	Particulars	J.F.	₹	Date	Particulars	J.F.	₹
	Particulars	J.F.		1	Particulars	J.F.	
Date	Particulars To Capital A/c	J.F.		Date	Particulars By Cash A/c	J.F.	
Date 2023		J.F.	₹	Date 2023		J.F.	₹
Date 2023 April 1	To Capital A/c	J.F.	₹	Date 2023 April 17	By Cash A/c	J.F.	₹ 4,000
Date 2023 April 1	To Capital A/c	J.F.	₹	Date 2023 April 17 April 30	By Cash A/c By Salary A/c	J.F.	₹ 4,000 8,000
Date 2023 April 1	To Capital A/c	J.F.	₹	Date 2023 April 17 April 30 April 30	By Cash A/c By Salary A/c By Rent A/c	J.F.	₹ 4,000 8,000 5,000
Date 2023 April 1	To Capital A/c	J.F.	₹ 60,000 4,000	Date 2023 April 17 April 30 April 30	By Cash A/c By Salary A/c By Rent A/c	J.F.	₹ 4,000 8,000 5,000 47,000
Date 2023 April 1 April 30	To Capital A/c To Cash A/c	J.F.	₹ 60,000 4,000	Date 2023 April 17 April 30 April 30	By Cash A/c By Salary A/c By Rent A/c	J.F.	₹ 4,000 8,000 5,000 47,000
Date 2023 April 1 April 30	To Capital A/c To Cash A/c	J.F.	₹ 60,000 4,000	Date 2023 April 17 April 30 April 30 April 30	By Cash A/c By Salary A/c By Rent A/c	J.F.	₹ 4,000 8,000 5,000 47,000
Date 2023 April 1 April 30 May 1	To Capital A/c To Cash A/c	J.F.	€ 60,000 4,000 64,000 47,000	Date 2023 April 17 April 30 April 30 April 30	By Cash A/c By Salary A/c By Rent A/c	J.F.	₹ 4,000 8,000 5,000 47,000 64,000

D1.	THE TREE OF THE TR						<u> </u>
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.	Dr. FURNITURE ACCOUNT								
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.			RAM	IESH				Cr.
Date	Particulars	J.F.	₹	Date		Particulars	J.F.	₹
2023 April 13 April 13	To Cash A/c To Discount Received A/c		10,000 1,000 11,000	2023 April	8	By Purchases A/c		11,000
_								
Dr.			SAN			S		Cr.
Date	Particulars	J.F.	₹	Date		Particulars	J.F.	₹
2023 April 12	To Sales A/c		21,000	'	19 19	By Cash A/c By Discount Allowed A/c		20,000 1,000 21,000
Dr.			SALES A	CCOUNT				Cr.
Date	Particulars	J.F.	₹	Date		Particulars	J.F.	₹
2023 May 1	To Balance c/d		62,400	April 2	12 20 28	By Sameer By Raj Banwari By Cash A/c		21,000 40,000 1,400 62,400
			02,400	May	1	Py Palanco h/d		
				May	1	By Balance b/d		62,400
Dr.		DI	SCOUNT RECE	IVED ACC	COL			Cr.
Date	Particulars	J.F.	₹	Date		Particulars	J.F.	₹
2023 April 30	To Balance c/d		1,000	2023 April 1	13	By Ramesh		1,000
				May	1	By Balance b/d		1,000
Dr.			STATIONER	Y ACCOUI	NT			Cr.
Date	Particulars	J.F.	₹	Date		Particulars	J.F.	₹
2023 April 13	To Cash A/c		1,800 1,800	2023 April 3	30	By Balance c/d		1,800
May 1	To Balance b/d		1,800					
Dr.			SE	:N				Cr.
Date	Particulars	J.F.	₹	Date		Particulars	J.F.	₹
2023 April 30	To Balance c/d		30,000	2023 April 1	18	By Purchases A/c By Balance b/d		30,000 30,000 30,000
				iviay	1	by balance 0/u		30,000

Dr.		DI	SCOUNT ALLO	OWED ACCO	UNT		Cr.
Date	Particulars	J.F.	₹	Date	Particulars	J.F.	₹
2023				2023			
April 19	To Sameer		1,000	April 30	By Balance c/d		1,000
			1,000				1,000
May 1	To Balance <i>b/d</i>		1,000				
Dr.			RAJ BA	NWARI			Cr.
Date	Particulars	J.F.	₹	Date	Particulars	J.F.	₹
2023				2023			
April 20	To Sales A/c		40,000	April 30	By Balance c/d		40,000
			40,000				40,000
May 1	To Balance <i>b/d</i>		40,000				
D.,			CALADY	ACCOUNT.			C
Dr.	D- ::: -:: - ::-	15	-	ACCOUNT	Double of the second	1.5	Cr.
Date	Particulars	J.F.	₹	Date	Particulars	J.F.	₹
2023	To Double A / o		0.000	2023	Dec Delevies and		0.000
April 30	To Bank A/c		8,000	April 30	By Balance c/d		8,000
			8,000				8,000
May 1	To Balance b/d		8,000				
Dr.			RENT AC	CCOUNT			Cr.
Date	Particulars	J.F.	₹	Date	Particulars	J.F.	₹
2023				2023			
April 30	To Bank A/c		5,000	April 30	By Balance c/d		5,000
			5,000				5,000
May 1	To Balance b/d		5,000				
Dr.			PURCHASE:	S ACCOUNT			Cr.
Date	Particulars	J.F.	₹	Date	Particulars	J.F.	₹
2023				2023			
April 5	To Cash A/c		16,000	April 30	By Balance c/d		57,000
April 8	To Ramesh		11,000				
April 18	To Sen		30,000				

57,000

May

1 To Balance *b/d*

57,000

Q.7 Solution:

In the Books of Ashok

JOURNAL

Date	Particulars	L.F.	Dr. (₹)	Cr. (₹)
2023 April 1	Cash A/cDr. Stock A/cDr. RamDr. Machinery A/cDr. 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/cDr. To Sales A/c (Being the goods sold for cash)		7,000	7,000
April 6	Sales Return A/cDr. To Ram (Being the goods returned by Ram)		1,000	1,000
April 10	Purchases A/cDr. To Rajesh (Being the goods purchased on credit)		9,000	9,000
April 15	Purchases A/cDr. To Cash A/c To Discount Received A/c To Rakesh (Being the goods purchased)		13,500	5,130 270 8,100
April 20	RajeshDr. To Cash A/c To Discount Received A/c (Being the amount paid to Rajesh)		39,000	38,600 400
April 25	Drawings A/cDr. To Cash A/c (Being the life insurance premium paid)		500	500
April 30	Cash A/cDr. 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.	Dr. CASH ACCOUNT								
Date	Particulars	J.F.	₹	Date	Particulars	J.F.	₹		
2023 April 1 April 4 April 30	To Balance b/d To Sales A/c To Commission A/c		50,000 7,000 2,000	2023 April 15 April 20 April 25 April 30	By Rajesh By Drawings A/c		5,130 38,600 500 14,770		
May 1	To Balance <i>b/d</i>		59,000 14,770	, πριιι 50	by bulance of a		59,000		

Date Particulars J.F. ₹ Date Particulars J.F. ₹ 30,000 30,000 30,000 30,000 30,000	Dr.	STOCK ACCOUNT							
April 1 To Balance b/d 30,000 3	Date	Particulars	J.F.	₹	Date	Particulars	J.F.	₹	
May		To Palanco h/d		30,000		Pu Palanco e/d		30,000	
May 1 To Balance b/d 30,000 RAM Cr. Date Particulars J.F. ₹ Date Particulars J.F. ₹ 2023 April 1 To Balance b/d 50,000 April 6 By Sales Return A/c April 1,000 49,000 49,000 50,000 20,000 50,000 49,000 50,000 50,000 50,000 49,000 50,000 50,000 49,000 50,000 50,000 49,000 50,000 50,000 49,000 50,000 50,000 50,000 50,000 49,000 50,000	Арпі і	TO balance 0/0			Aprii 30	by balance c/u			
Date	May 1	To Balance b/d							
2023	Dr.	I		R.A	AM			Cr.	
April 1 To Balance b/d 50,000 April 6 By Sales Return A/c 49,000 50,000		Particulars	J.F.	₹	Date	Particulars	J.F.		
May	2023				2023				
May	April 1	To Balance b/d		50,000					
May 1 To Balance b/d 49,000 Cr. Dr. MACHINERY ACCOUNT Cr. 2023 April J.F. ₹ Date Particulars J.F. ₹ 2023 April 1 To Balance b/d 60,000 60,000 April 30 By Balance c/d 60,000 60,000 Dr. RAJESH Cr. Date Particulars J.F. ₹ Date Particulars J.F. ₹ 2023 April 20 To Cash A/c April 38,600 400 39,000 April 1 By Balance b/d 30,000 39,000 April 1 30,000 By Balance b/d 7,000 30,000 7,000 30,000				50.000	April 30	By Balance C/U			
Dr. MACHINERY ACCOUNT Cr. 2023 April 1 To Balance b/d J.F. ₹ Date 60,000 60,000 60,000 Particulars J.F. ₹ Date 60,000 60,000 60,000 May 1 To Balance b/d J.F. ₹ Date Particulars Particulars J.F. ₹ Date Particulars April 20 To Cash A/c April 20 To Discount Received A/c Particulars J.F. ₹ Date Particulars Particulars J.F. ₹ Date Particulars J.F. ₹ Date Particulars	Mav 1	To Balance b/d							
Date Particulars J.F. ₹ Date Particulars J.F. ₹ Date Particulars J.F. ₹ 60,000 60,0	_	10 000000000000000000000000000000000000		,	L Y ACCOUNT			Cr	
April 1 To Balance b/d 60,000		Particulars	J.F.				J.F.		
May									
May 1 To Balance b/d 60,000 Cr. Dr. RAJESH Cr. Date Particulars J.F. ₹ Date Particulars J.F. ₹ 2023 April 20 To Cash A/c To Discount Received A/c 38,600 400 	April 1	To Balance b/d			April 30	By Balance c/d			
Dr. RAJESH Cr. Date Particulars J.F. ₹ Date Particulars J.F. ₹ 2023 April 20 To Cash A/c April 38,600 April 10 By Balance b/d April 30,000 April 10 By Purchases A/c 9,000 39,000 Dr. SALES ACCOUNT Cr. Date Particulars J.F. ₹ Date Particulars J.F. ₹ 2023 April 30 To Balance c/d 7,000 April 4 By Cash A/c 7,000 T,000 T								60,000	
Date Particulars J.F. ₹ Date Particulars J.F. ₹ 2023 April 20 To Cash A/c To Discount Received A/c 38,600 400 39,000 April 10 By Purchases A/c 30,000 9,000 39,000 Dr. SALES ACCOUNT Cr. Date Particulars J.F. ₹ Date Particulars J.F. ₹ 2023 April 30 To Balance c/d 7,000 7,000 April 4 By Cash A/c 7,000 7,000 7,000 7,000 7,000 <t< td=""><td>May 1</td><td>To Balance b/d</td><td></td><td>60,000</td><td></td><td></td><td></td><td></td></t<>	May 1	To Balance b/d		60,000					
2023 April 20 To Cash A/c April 20 To Discount Received A/c April 10 By Purchases A/c April 10 By Balance B/d A	Dr. RAJESH								
April 20 To Cash A/c April 20 To Discount Received A/c 38,600 400 400 39,000 39,000 39,000 April 10 By Purchases A/c 30,000 9,000 39,000 39,000 39,000 Dr. SALES ACCOUNT Cr. Date Particulars J.F. ₹ Date Particulars Particulars J.F. ₹ April 30 To Balance c/d T,000 April 4 By Cash A/c T,000 April 4 By Cash A/c T,000 T,0		Particulars	J.F.	₹		Particulars	J.F.	₹	
April 20 To Discount Received A/c 400 39,000 April 10 By Purchases A/c 9,000 39,000 Dr. SALES ACCOUNT Cr. Date Particulars J.F. ₹ Date Particulars J.F. ₹ 2023 April 30 To Balance c/d 7,000 7,000 May 1 By Balance b/d 7,000 7,000 Dr. CAPITAL ACCOUNT Cr. Date Particulars J.F. ₹ Date Particulars J.F. ₹ 2023 April 30 To Balance c/d 1,60,000 4 7,000 1,60,000 7,000 1,60,000 </td <td></td> <td>To Cash A/c</td> <td></td> <td>38 600</td> <td></td> <td>Ry Ralance h/d</td> <td></td> <td>30,000</td>		To Cash A/c		38 600		Ry Ralance h/d		30,000	
Dr. SALES ACCOUNT Cr. Date Particulars J.F. ₹ Date Particulars J.F. ₹ 2023 April 30 To Balance c/d 7,000 7,000 April 4 By Cash A/c 7,000 7,000 1,60,000 1,60,000 1,60,000 1,60,000 1,60,000 1,60,000 1,60,000 1,60,000 1,60,000 1,60,000 1,60,000 1,60,000 1,60,000 1,60,000 1,60,000 1,60,000 1,60,000 1,60,000 1,60,000 <td< td=""><td></td><td></td><td></td><td>400</td><td></td><td></td><td></td><td>9,000</td></td<>				400				9,000	
Date Particulars J.F. ₹ Date Particulars J.F. ₹ 2023 April 30 To Balance c/d 7,000 7,000 April 4 April 4 By Cash A/c 7,000 7,000 7,000 7,000 Dr. CAPITAL ACCOUNT Cr. Date Particulars J.F. ₹ Date Particulars J.F. ₹ 2023 April 30 To Balance c/d 1,60,000 1,60,000 April 1 May 1 By Balance b/d 1,60,000 1,60,000 1,60,000 1,60,000 1,60,000 Dr. RAKESH Cr. Date Particulars J.F. ₹ Date Particulars J.F. ₹ 2023 April 30 To Balance c/d 8,100 8,100 By Purchases A/c 8,100 8,100				39,000				39,000	
2023 April 30 To Balance c/d 7,000 April 4 By Cash A/c 7,000 7,000 7,000 Dr. CAPITAL ACCOUNT Cr. Date Particulars J.F. ₹ Date Particulars Particulars J.F. ₹ 2023 April 30 To Balance c/d 1,60,000 1,60,000 1,60,000 1,60,000 May 1 By Balance b/d 1,60,000 1,60,000 1,60,000 1,60,000 1,60,000 1,60,000 Dr. RAKESH Cr. Date Particulars J.F. ₹ Date Particulars J.F. ₹ 2023 April 30 To Balance c/d 8,100 8,100 8,100 By Purchases A/c 8,100 8,100	Dr.			SALES A	CCOUNT			Cr.	
April 30 To Balance c/d 7,000 / 7,000 April 4 By Cash A/c 7,000 / 7,000 Dr. CAPITAL ACCOUNT Cr. Date Particulars J.F. ₹ Date Particulars J.F. ₹ 2023 April 30 To Balance c/d 1,60,000 / 1,60,000 April 1 By Balance b/d 1,60,000 / 1,60,000 Dr. RAKESH Cr. Date Particulars J.F. ₹ Date Particulars J.F. ₹ 2023 April 30 To Balance c/d 8,100 April 15 By Purchases A/c 8,100 By 100	Date	Particulars	J.F.	₹	Date	Particulars	J.F.	₹	
Dr. CAPITAL ACCOUNT Cr. Date Particulars J.F. ₹ Date Particulars J.F. ₹ 2023 April 30 To Balance c/d 1,60,000 April 1 By Balance b/d 1,60,000 Apri									
Dr. CAPITAL ACCOUNT Cr. Date Particulars J.F. ₹ Date Particulars J.F. ₹ 2023 April 30 To Balance c/d 1,60,000 1,60,000 1,60,000 May 1 By Balance b/d 1,60,000 1,60,000 1,60,000 1,60,000 1,60,000 1,60,000	April 30	lo Balance c/d			April 4	By Cash A/c			
Dr. CAPITAL ACCOUNT Cr. Date Particulars J.F. ₹ Date Particulars J.F. ₹ 2023 April 30 To Balance c/d 1,60,000 1,60,000 May 1 By Balance b/d 1,60,000 1,60,000 1,60,000 Dr. RAKESH Cr. Date Particulars J.F. ₹ Date Particulars J.F. ₹ 2023 April 30 To Balance c/d 8,100 8,100 By Purchases A/c 8,100 8,100				7,000	May 1	By Balance b/d			
Date Particulars J.F. ₹ Date Particulars J.F. ₹ 2023 April 30 To Balance c/d 1,60,000 1,60,000 1,60,000 May 1 By Balance b/d 1,60,000 1,60,000 1,60,000 1,60,000 Dr. RAKESH Cr. Date Particulars J.F. ₹ 2023 April 30 To Balance c/d 8,100 8,100 By Purchases A/c 8,100 8,100	Dr			CAPITAL		-,			
2023 April 30 To Balance c/d 1,60,000 April 1 By Balance b/d 1,60,000 1,60,000 May 1 By Balance b/d 1,60,000 Dr. RAKESH Cr. Date Particulars J.F. ₹ Date Particulars J.F. ₹ 2023 April 30 To Balance c/d 8,100 April 15 By Purchases A/c 8,100 8,100 8,100	_	Particulars	J.F.			Particulars	J.F.		
1,60,000 May 1 By Balance b/d 1,60,000 Dr. RAKESH Cr. Date Particulars J.F. ₹ Date Particulars J.F. ₹ 2023 April 30 To Balance c/d 8,100 April 15 By Purchases A/c 8,100 8,100 8,100 8,100									
Dr. RAKESH Cr. Date Particulars J.F. ₹ Date Particulars J.F. ₹ 2023 April 30 To Balance c/d 8,100 April 15 By Purchases A/c 8,100 8,100 8,100 8,100 8,100	April 30	To Balance c/d			April 1	By Balance b/d			
Dr. RAKESH Cr. Date Particulars J.F. ₹ Date Particulars J.F. ₹ 2023 April 30 To Balance c/d 8,100 April 15 By Purchases A/c 8,100 8,100 8,100 8,100 8,100 8,100				1,60,000					
Date Particulars J.F. ₹ Date Particulars J.F. ₹ 2023 April 30 To Balance c/d 8,100 April 15 By Purchases A/c 8,100 8,100						By Balance b/d			
2023 April 30 To Balance c/d 8,100 8,100 By Purchases A/c 8,100 8,100		2							
April 30 To Balance c/d 8,100 8,100 8,100 By Purchases A/c 8,100 8,100		Particulars	J.F.	₹		Particulars	J.F.	₹	
8,100		To Balance c/d		8,100		By Purchases A/c		8,100	
May 1 By Balance <i>b/d</i> 8,100									
					May 1	By Balance b/d		8,100	

Dr.			SALES RETUR	RN ACCOL	JN	Т		Cr.
Date	Particulars	J.F.	₹	Date		Particulars	J.F.	₹
2023				2023				
April 6	To Ram		1,000	April 3	30	By Balance c/d		1,000
			1,000					1,000
May 1	To Balance b/d		1,000					
Dr.		DI	SCOUNT RECE	EIVED ACC	COI	UNT		Cr.
Date	Particulars	J.F.	₹	Date		Particulars	J.F.	₹
2023				2023				
April 30	To Balance c/d		670	April 1	15	By Purchases A/c		270
				April 2	20	By Rajesh		400
			670					670
				May	1	By Balance b/d		670
Dr.			DRAWINGS	ACCOUN	ΝT			Cr.
Date	Particulars	J.F.	₹	Date		Particulars	J.F.	₹
2023				2023				
April 25	To Cash A/c		500	April 3	30	Balance c/d		500
			500					500
May 1	To Balance b/d		500					
Dr.			COMMISSIO	N ACCOU	JNT			Cr.
Date	Particulars	J.F.	₹	Date		Particulars	J.F.	₹
2023				2023				
April 30	To Balance c/d		2,000		30	By Cash A/c		2,000
			2,000	'				2,000
				May	1	By Balance <i>b/d</i>		2,000
				may	•	by balance o/a		2,000
Dr.			PURCHASES	S ACCOUN	NT			Cr.
Date	Particulars	J.F.	₹	Date		Particulars	J.F.	₹
2023				2023				
April 10	· ·		9,000	April 3	30	By Balance c/d		22,500
April 15			270					
April 15 April 15	To Cash A/c To Rakesh		5,130 8,100					
April 13	IO NANCSII		22,500					22,500
								22,300
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