PRAMOD SAPKOTA

FINANCIAL ACCOUNTING

1. **JOURNAL ENTRIES**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **DATE** | **PARTICULARS** | **L.F** | **DEBIT**  **AMOUNT(Rs)** | **CREDIT AMOUNT(Rs)** |
| **a.**  **b.**  **c.**  **d.**  **e.**  **f.**  **g.** | **Cash a/c Dr**  **Bank a/c Dr**  **Computer a/c Dr**  **To capital a/c**  **(Being business started with cash, bank balance and computer)**  **Purchase a/c Dr**  **To bank a/c**  **To Lalit a/c**  **(Being goods purchased and made partial payment)**  **Cash a/c Dr**  **Debtor's a/c Dr**  **To sales a/c**  **(Being goods sold)**  **Cash a/c Dr**  **Depreciation a/c Dr**  **To furniture a/c**  **(Being old furniture sold)**  **Cash a/c Dr**  **To Bank a/c**  **(Being cash withdraw from bank)**  **Drawing a/c Dr**  **To Purchase a/c**  **(Being goods taken by proprietor)**  **Cash a/c Dr**  **To Bank a/c**  **(Being cash withdrawn from bank)** |  | **1,50,000**  **50,000**  **20,000**  **50,000**  **15,000**  **10,000**  **20,000**  **5,000**  **20,000**  **15,000**  **4,000** | **2,20,000**  **20,000**  **30,000**  **25,000**  **25000**  **20,000**  **15,000**  **4000** |

**2. JOURNAL ENTRIES**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **DATE** | **PARTICULARS** | **L.F** | **DEBIT**  **AMOUNT(Rs)** | **CREDIT**  **AMOUNT(Rs)** |
| **a.**  **b.**  **c.**  **d.**  **e.** | **Wages a/c Dr**  **Rent a/c Dr**  **To cash a/c**  **(Being wages and rent paid )**  **Salary a/c Dr**  **To outstanding expenses**  **(Being salary still payable)**  **Cash a/c Dr**  **To computer a/c**  **To Profit a/c**  **(Being computer sold at profit)**  **Bank a/c Dr**  **Discount a/c Dr**  **To debtors a/c**  **(Being cash received from debtors)**  **Drawing a/c Dr**  **To bank a/c**  **(Being cheque drawn for personal use)** |  | **13,000**  **17,000**  **5,000**  **10,000**  **5,000**  **1,000**  **15,000** | **30,000**  **5,000**  **8,000**  **2,000**  **6,000**  **15,000** |

**3. JOURNAL ENTRIES**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **DATE** | **PARTICULARS** | **L.F** | **DEBIT**  **AMOUNT(Rs)** | **CREDIT**  **AMOUNT(Rs)** |
| **a.**  **b.**  **c.**  **d.** | **Bad debts a/c Dr**  **To Santosh a/c**  **(Being bad debts irrecoverable)**  **Depreciation a/c Dr**  **To furniture a/c**  **(being furniture depreciated)**  **Drawing a/c Dr**  **To furniture a/c**  **(being furniture drawn for personal use)**  **Interest on loan a/c Dr**  **To outstanding expenses**  **(being interest due)** |  | **2,000**  **5,000**  **15,000**  **24,000** | **2,000**  **5,000**  **15,000**  **24,000** |

**4. JOURNAL ENTRIES**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **DATE** | **PARTICLUARS** | **L.F** | **DEBIT**  **AMOUNT(Rs)** | **CREDIT**  **AMOUNT(Rs)** |
| **a.**  **b.**  **c.**  **d.** | **Appreciation a/c Dr**  **To land and building a/c**  **(being land and building appreciated)**  **Cash a/c Dr**  **P/L a/c Dr**  **To furniture a/c**  **(Being furniture sold at loss)**  **Purchase a/c Dr**  **To discount received a/c**  **To cash a/c**  **(Being discount received while purchasing )**    **Cash a/c Dr**  **To bad debts recover a/c**  **(being bad debts recovered)** |  | **1,00,000**  **9,000**  **1,000**  **90,000**  **5,000** | **1,00,000**  **10,000**  **81,000**  **9,000**  **5,000** |

**5. JOURNAL ENTRIES**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **DATE** | **PARTICULARS** | **L.F** | **DEBIT**  **AMOUNT(Rs)** | **CREDIT**  **AMOUNT(Rs)** |
| **a.**  **b.**  **c.**  **d.** | **Purchase a/c Dr**  **Transportation charge a/c Dr**  **Installation charge a/c Dr**  **To cash a/c**  **(Being machinery purchased )**  **Cash a/c Dr**  **To interest in advance a/c**  **(being interest received In advance)**  **Loss by thefts a/c Dr**  **Insurance co. a/c Dr**  **To purchase a/c**  **(being goods stolen and insurance claim)**  **Advertisement a/c Dr**  **Drawing a/c Dr**  **To purchase a/c**  **( Being goods distributed and drawn )** |  | **3,00,000**  **10,000**  **40,000**  **10,000**  **25,000**  **25,000**  **10,000**  **20,000** | **3,50,000**  **10,000**  **50,000**  **30,000** |

**6. JOURNAL ENTRIES**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **DATE** | **PARTICULARS** | **L.F** | **DEBIT**  **AMOUNT(RS)** | **CREDIT AMOUNT(Rs)** |
| **a.**  **b.**  **c.**  **d.**  **e.**  **f.**  **g.**  **i.**  **j.**  **k.** | **Depreciation a/c Dr**  **To machinery a/c**  **(Being machinery depreciated)**  **Cash a/c Dr**  **To Sonam a/c**  **(Being advance received )**  **Investment a/c Dr**  **To cash a/c**  **(Being shares purchased)**  **Purchase a/c Dr**  **To cash a/c**  **To Ramesh a/c**  **(Being goods purchased in cash and credit )**  **Cash a/c Dr**  **To Profit and loss a/c**  **To printer a/c**  **(Being printer sold on profit )**    **Rent a/c Dr**  **To outstanding expense**  **(being rent due )**  **Loss by fire a/c Dr**  **To furniture a/c**  **(being furniture loss by fire)**  **Purchase a/c Dr**  **To discount a/c 2,000**  **To cash a/c 19,000**  **To Manisha a/c**  **(Being goods purchased and discount received)**  **Cash a/c Dr**  **To loan from n/b bank**  **(being loan received)**  **Cash a/c Dr**  **To bad debts recovered**  **(being bad debts recovered)** |  | **1,000**  **10,000**  **10,000**  **5,000**  **6,000**  **1,000**  **3,000**  **20,000**  **40,000**  **1,00,000**  **20,000** | **1,000**  **10,000**  **10,000**  **2,000**  **3,000**  **5,000**  **3,000**  **20,000**  **2,000**  **19,000**  **19,000**  **1,00,000**  **20,000** |

**7. JOURNAL ENTRIES**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **DATE** | **PARTICULARS** | **L.F** | **DEBIT**  **AMOUNT(Rs)** | **CREDIT**  **AMOUNT(Rs)** |
| **a.**  **b.**  **c.**  **d.**  **e.**  **f.**  **g.**  **h.**  **i.** | **Cash a/c Dr**  **Bank a/c Dr**  **Furniture a/c Dr**  **To capital a/c**  **(being business started with cash, bank balance and furniture**  **Furniture a/c Dr**  **Transportation charges a/c Dr**  **To cash a/c**  **(being furniture purchased)**  **Cash a/c Dr**  **To Advance commission a/c**  **(being advance commission received)**  Salary a/c Dr  Rent a/c Dr  To bank a/c  To cash a/c  (being salary and rent paid)  Surya a/c Dr  To discount a/c  To bank a/c  (being debt settled)  Purchase a/c Dr  To discount a/c  To cash a/c  (being goods purchased)  Loss by theft a/c Dr  Insurance co. a/c Dr  To purchase a/c  (being goods stolen )  Rent a/c Dr  Salary a/c Dr  Telephone charge a/c Dr  To cash a/c  (being rent salary and charges paid )  Advertisement a/c Dr  To purchase a/c  (being goods advertised ) |  | **10,000**  **20,000**  **20,000**  **30,000**  **500**  **1,000**  **5,000**  **3,000**  **11,000**  **9,000**  **20,000**  **5,000**  **10,000**  **5,000**  **5,000**  **50,000** | **50,000**  **30,500**  **1,000**  **5,000**  **3,000**  **10,000**  **1,000**  **900**  **8,100**  **25,000**  **20,000**  **50,000** |

**8. JOURNAL ENTRIES**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **DATE** | **PARTICLUARS** | **L.F** | **DEBIT**  **AMOUNT(Rs)** | **CREDIT**  **AMOUNT(Rs)** |
| **a.**  **b.**  **c.**  **d.**  **e.**  **f.**  **g.**  **h.**  **i.** | **Suman a/c Dr**  **To bank a/c**  **(being cheque dishonored )**  **Drawing a/c Dr**  **To cash a/c**  **(being insurance premium paid)**  **Purchase a/c Dr**  **To cash a/c**  **To bank a/c**  **To discount a/c**  **(being goods purchased and disc received )**  **Salary due a/c Dr**  **To cash a/c**  **(being due salary paid)**  **Cash a/c Dr**  **To rent a/c**  **(being rent accrued)**  **Cash a/c Dr**  **To roshan a/c**  **To rohan a/c**  **(being cash borrowed )**  **Advertisement a/c Dr**  **To purchase a/c**  **To cash a/c**  **(being goods advertised )**  **Capital a/c Dr**  **To interest on drawings**  **(being interest charged on drawings )**  **Machinery a/c Dr**  **To cash a/c**  **(being machinery installed)** |  | **3,000**  **8,000**  **1,00,000**  **10,000**  **2,000**  **25,000**  **7,000**  **8,000**  **40,000** | **3,000**  **8,000**  **50,000**  **49,000**  **1,000**  **10,000**  **2,000**  **10,000**  **15,000**  **2,000**  **5,000**  **8,000**  **40,000** |

**9. JOURNAL ENTRIES**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **DATE** | **PARTICULARS** | | | **L.F** | | **DEBIT**  **AMOUNT(Rs)** | **CREDIT**  **AMOUNT(Rs)** |
| **a.**  **b.**  **c.**  **d.**  **e.**  **f.**  **g.** | **Cash a/c Dr**  **To capital a/c**  **(being business started )**  **Bank a/c Dr**  **To cash a/c**  **(being account opened and cash deposited )**  **Furniture a/c Dr**  **To jaya furniture**  **(being furniture purchased )**  **Purchase a/c Dr**  **To anu a/c**  **To binu a/c**  **(being furniture purchased with trade discount)**  **Apsara a/c Dr**  **To sales a/c**  **( being goods sold to apsara)**  **Bank a/c Dr**  **Discount a/c Dr**  **To apsara a/c**  **(being cash received from apsara)**  **Office supplies a/c Dr**  **To cash a/c**  **(being office supplies purchased )** | | |  | | **12,00,000**  **10,00,000**  **15,000**  **1,80,000**  **59,500**  **59,000**  **500**  **10,000** | **12,00,000**  **10,00,000**  **15,000**  **1,26,00**  **54,000**  **59,500**  **59,500**  **10,000** |
| **h.**  **i.**  **j.**  **k.**  **l.**  **m.**  **n.**  **o.**  **p.**  **q.**  **r.**  **s.** | | **Computer a/c Dr**  **To cash a/c**  **To bank a/c**  **(**being computer purchased**)**  **Jaya furniture a/c Dr**  **To bank a/c**  **(being payment done to jaya furniture)**  **Telephone bill a/c Dr**  **To cash a/c**  **(being telephone bill paid)**  **Advertisement a/c Dr**  **To bank a/c**  **(being advertisement payment made)**  **Anu and co a/c Dr**  **To purchase return**  **To bank a/c**  **(being goods returned and payment settled )**  **Rent a/c Dr**  **To bank a/c**  **(being rent paid)**  **Electricity bill a/c Dr**  **To cash a/c**  **(being electricity bill paid )**  **Bank a/c Dr**  **To interest a/c**  **(being interest credited)**  **Salary a/c Dr**  **To cash a/c**  **To salary payable a/c**  **(being salary paid and still payable)**  **Prepaid insurance a/c Dr**  **To cash a/c**  **(being prepaid insurance)**  **Cash a/c Dr**  **To profit a/c**  **To sales a/c**  **(being goods sold on profit)**  **Wages a/c Dr**  **To cash a/c** |  | | **25,000**  **15,000**  **3,000**  **20,000**  **1,26,000**  **50,000**  **8,000**  **12,000**  **12,000**  **1,000**  **6,500**  **3,000** | | **10,000**  **15,000**  **15,000**  **3,000**  **20,000**  **35,000**  **91,000**  **50,000**  **8,000**  **12,000**  **10,000**  **2,000**  **1,000**  **1,500**  **5,000**  **3,000** | |