**Account Test**

1) Sharma & Co. Started Business With Cash Rs. 300000 And Building Rs

200000

2) Purchased The Following Items From Rohit Traders:-

|  |  |  |  |
| --- | --- | --- | --- |
| **Items** | **Quantity** | **Rate** | **Amount** |
| Rice | 250 Kg | 80 | 20,000 |
| Table | 50 Pcs | 200 | 10,000 |
| Wheat | 200 Qtl | 2000 | 400,000 |
| Clothes | 200 Mtr | 40 | 8000 |

3) Bought Computer From Futech Café Rs. 30,000

4) Sale To NamitPvt. Ltd:-

Keyboard 50pcs@Rs. 500

Mouse 20pcs@Rs. 350

Monitor 10pcs@Rs. 2500

5) Paid Rs. 4,00,000 By Cheque To Rohit Traders

6) Paid Rs. 4000 For Dock Charges By Cash

7) Purchase Machinery Worth Rs 60000 From Rihan Pvt Ltd

8) Paid Rent For The Month Rs. 12,400

9) Withdrew cash Rs 4000 For Private Use

10) Outstanding Commision Rs 1000

11) Carriage Expenses Paid By Cash Rs 400

12) Water Bill Paid Rs 10,300 With Cheque

13) Paid For Following By Cheque:-

Travelling Expenses Rs. 500

Petty Expenses Rs 2000

Telephone Expenses Rs. 490

14) Carriage Expenses Rs. 250

15) Received Cheque Rs.56000 From Namit Pvt Ltd in full settlement

16) Received Interest Rs 1500 From Sandhya Pvt Ltd.

17) Sale Old Newspaper & Books Rs. 340

18) Repair of Monitor of Rs. 750

19) You Paid of Rs. 58000 To Rihan Pvt Ltd. In Full Settlement

20) Sold To Hazari Lal

|  |  |  |
| --- | --- | --- |
| Items | Quantity | Rate |
| Rice Cooker | 20 Pcs | 1000 |
| Blender | 10pcs | 1500 |

21) Open a Bank Account with Rs. 50,000

22) Received Cheque from Arun for Sale These Items:-

Washing Machine Rs. 50,000

Microwave Oven Rs. 8000

Air Conditioner Rs.60000

23) Purchase These Items from Ashu Cloth Traders

80 Mtr Cotton@ Rs. 100

200 Mtr Silk @ Rs. 200

(Less Trade Discount 10%)

24) We Returned 100 Mtr Silk To Ashu Cloth Traders

25) Sale Building With Rs.80,000 To Sharma Builders With 5%Td

26) Received Cash From Hazari Lal Rs.34000 With Full Settlement

27) Purchase shoes of Rs.20,000 from Naitik with 2% TD

28) Cash paid of Rs. 10,000 to Mohit