



Trial balance of Thiapa

S.N.	Name of accounts	Dr. balance.	Cr. balance
1.	Cash a/c	3,75,000	
2.	Computer a/c	50,000	
3.	Capital a/c		2,50,000
4.	Bank a/c	90,000	
5.	Purchase a/c	1,40,000	
6.	Sales a/c		90,000
7.	Bhim a/c	75,000	

Bhim a/c

Date	Particulars	J.F.	Rs.	Date	Particulars	J.F.	Rs.
July 31	To balance b/d		15,000	July 26	By purchase a/c		15,000
	Total		15,000		Total		15,000
				Aug. 1	By balance c/d		15,000

Sales a/c

Date	Particulars	J.F.	Rs.	Date	Particulars	J.F.	Rs.
				July 15	By bank a/c		15,000
					By cash a/c		25,000
July 31	To balance b/d		40,000		Total		40,000
	Total		40,000	Aug 1	By balance c/d		40,000

Capital a/c

Date	Particulars	J.F.	Rs.	Date	Particulars	J.F.	Rs.
				July 1	By cash a/c		2,00,000
					By computer a/c		50,000
July 31	To balance b/d		2,50,000		Total		2,50,000
	Total		2,50,000	Aug 1	By balance c/d		2,50,000

Computer a/c

Date	Particulars	J.F.	Rs.	Date	Particulars	J.F.	Rs.
July 1	To capital a/c		50,000				
	Total		50,000	July 31	By balance c/d		50,000
Aug 1	To balance b/d		50,000		Total		50,000

Ledger a/c of Raman

Cash a/c

Date	Particulars	J.F.	Rs.	Date	Particulars	J.F.	Rs.
July 1	To capital a/c		2,00,000	July 5	By bank a/c		50,000
				July 10	By purchase a/c		3,00,000
July 15	To sales a/c		25,000				
	Total		2,25,000	July 31	By balance c/d		75,000
					Total		2,25,000
Aug 1	To balance b/d		75,000				

Bank a/c

Date	Particulars	J.F.	Rs.	Date	Particulars	J.F.	Rs.
July 5	To cash a/c		50,000				
July 15	To sales a/c		75,000				
	Total		65,000	July 26	By purchase a/c		25,000
				July 31	By balance c/d		40,000
					Total		65,000
Aug 1	To balance b/d		40,000				

Purchase a/c

Date	Particulars	J.F.	Rs.	Date	Particulars	J.F.	Rs.
July 10	To cash a/c		2,00,000				
July 26	To bank a/c		25,000				
	To Bhim a/c		75,000				
	Total		4,40,000	July 31	By balance c/d		3,80,000
					Total		3,80,000
Aug 1	To balance b/d		3,80,000				

D.N.6

Journal a/c of Thapa

Date	Particulars	Dr.	Credit amnt.
July 1	Cash a/c Dr. Computer a/c Dr. To capital a/c Cr (Being started business with computer)	2,00,000 50,000	2,50,000
July 5	Bank a/c Dr. To cash a/c Cr (Being cash deposited at bank)	50,000	50,000
July 10	Purchase a/c Dr To cash a/c Cr (Being purchased goods on credit)	1,00,000	1,00,000
July 25	Bank a/c Dr Cash a/c Dr To sales a/c Cr (Being sales goods to Rya & paid by cash cheque)	45,000 25,000	40,000
July 26	Purchase a/c Dr To bank a/c Cr To Bhim a/c Cr (Being purchased good from Bhim & half payment received by cheque)	40,000 25,000 15,000	
	Total	4,80,000	4,80,000

G.N.4

Dr.	Date	Particulars	J.F.	Rs.	Date	Particulars	J.F.	Rs.
		To balance b/d		2,30,000	Jan 7	By cash a/c		32,000
Jan 1		(Debit balance)						
Jan 4.	To Sales a/c			50,000	Jan 15	By bank a/c		45,000
Jan 20	To sales a/c			130,000		By discount allowed a/c		5,000
					Jan 31	By balance c/d		2,28,000
		Total amount		4,10,000		Total amount		4,10,000
Feb 1	To balance b/d			2,28,000				

G.N.5

Cr.	Date	Particulars	J.F.	Rs.	Date	Particulars	J.F.	Rs.
	July 15	To bank a/c		3,40,000	July 1.	By balance c/d		2,30,000
		To discount a/c		20,000				
	July 20				July 20	By purchase a/c		2,00,000
	July 29	To purchase return a/c		40,000				
	July 31	To balance b/d		2,30,000	July 25	By purchase a/c		2,00,000
		Total		6,30,000		Total		6,30,000
					Aug 1.	By balance c/d		2,70,000