

Ques 2

- i) Started business with cash Rs 20,000
- ii) Purchased goods Rs 10,000 on cash
- iii) Purchase goods from Mr. A Rs 20,000
- iv) Cash paid to Mr. A Rs 18,000

Journal

	Particulars	Debit (Dr)	Credit (Cr)
i)	Cash a/c	20,000	
ii)	To Capital a/c		20,000
iii)	Purchase a/c	10,000	
	To cash a/c		10,000
iv)	Purchase a/c	20,000	
	To Mr. A a/c		20,000
	Mr. A a/c	18,000	
	To cash		18,000

Ledgers:

- i) Cash a/c ii) Capital a/c iii) Purchase a/c iv) Mr. A a/c

Dr		Cr	
Particular	Amount	Particular	Amount
i) To Capital a/c	20,000	ii) By Purchase a/c	10,000
		iv) By Mr. A a/c	18,000
total	20,000	total	28,000
By balance b/d	52,000	by balance b/d (20,000 + 28,000)	52,000

3. Capital a/c				Cr			
S.N	Particular	L.F	Amount	S.N	Particular	L.F	Amount
	To balance b/d		80,000	9)	By cash a/c		80,000
					By balance c/d		80,000
3. Purchase a/c				Cr			
S.N	Particular	L.F	Amount	S.N	Particular	L.F	Amount
11)	To cash a/c		10,000		By balance c/d		30,000
99)	To Hari a/c		20,000				
	total		30,000				
	To balance b/d		30,000				

4. Hari a/c				Cr			
S.N	Particular	L.F	Amount	S.N	Particular	L.F	Amount
				11)	By Purchase a/c		80,000
11)	To Cash a/c		18,000				
	To balance b/d (20,000 - 18,000)		2,000		By balance c/d		2,000

Total Balance

S.N	Name of Account	L.F	Debit	Credit
1)	Cash a/c		52,000	
2)	Capital a/c			80,000
3)	Purchase a/c		30,000	
4)	Harp a/c			2,000
	Total		82,000	82,000

Qno. 4

Kabir a/c

Dr

Cr

Date	Particular	L.F	Amount	Date	Particular	L.F	Amount
1st Jan	To balance b/d		4,30,000	31st Jan	By cash a/c		32,000
4th Jan	To sales a/c		50,000	15th Jan	By Bank a/c		1,45,000
					By discount allowed a/c		5,000
20th Jan	To sales a/c		1,30,000		Total		1,82,000
	Total		4,10,000				
1st Feb	To balance b/d		2,28,000	31st Jan	By balance c/d		2,28,000
					(Dr - Cr)		(4,10,000 - 1,82,000)

Sno. 5

Dr		Cr	
Date	Particulars	LF	Amount
15th July	To balance a/c	3,40,000	2,30,000
	To discount a/c	10,000	
29th July	To purchase return a/c	10,000	2,00,000
	Total	3,60,000	2,00,000
	To balance b/d (6,30,000 - 3,60,000)	4,70,000	6,30,000

Sno 6

Journal a/c.

Dr		Cr	
Date	Particulars	LF	Amount
July 1	Cash a/c	2,00,000	
	computer a/c	50,000	
	To capital a/c (being started business with computer)		

Sno. 6

Journal a/c of Mapa

Date	Particulars	If Dr	Cr
July 1	Cash a/c computer a/c To capital a/c (being started business with Mr. Pulex)	2,00,000 50,000	2,50,000
July 5	Bank a/c To cash a/c (being cash deposit at bank)	50,000	50,000
July 10	Purchase a/c To cash a/c (being purchase good on cash)	1,00,000	1,00,000
July 15	Bank a/c Cash a/c To sales a/c (being sales goods to Rija and paid by cash)	15,000 25,000	40,000
July 26	Purchase a/c To bank a/c To Bhic a/c (being purchase good from Bhim and half payment received by cheque)	40,000	25,000 15,000
	Total	4,80,000	4,80,000

Cash a/c

Dr

Cr

Date	Particulars	LF	Amount	Date	Particulars	LF	Amount
July 1	To cash a/c		4,50,000	July 5	By bank a/c		50,000
July 15	To sales a/c		25,000	July 10	By Purchase a/c		1,00,000
	Total		2,25,000	July 31	By balance c/d		75,000
Aug 1	To balance b/d		75,000				

Bank a/c

Date	Particulars	LF	Amount	Date	Particulars	LF	Amount
July 5	To cash a/c		50,000	July 25	By Purchase a/c		25,000
July 15	To sales a/c		15,000	July 31	By balance c/d		40,000
	Total		65,000		Total		65,000
Aug 1	To balance b/d		40,000				

Purchase a/c

Date	Particulars	LF	Amount	Date	Particulars	LF	Amount
July 10	To cash a/c		1,00,000	July 31	By balance c/d		1,40,000
July 25	To bank a/c		25,000				
	To Bhim a/c		15,000				
	Total		1,40,000				
Aug 1	To balance b/d		1,40,000				

Cash a/c					
Date	Particulars	L.F	Amount	Date	Particulars
July 31	To balance b/d		15,000	July 20	By purchase a/c
				Aug 1	By balance c/d

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

Capital a/c					
Date	Particulars	L.F	Amount	Date	Particulars
July 31	To balance b/d		2,50,000	July 1	by cash a/c
	Total		2,50,000		by computer a/c
Aug 1	By balance c/d		2,50,000		Total

Computer a/c					
Date	Particulars	L.F	Amount	Particulars	L.F
July 1	To capital a/c		50,000		
	Total		50,000	by balance b/d	
				Total	
Aug 1	To balance b/d		50,000		

Trial Balance

S.N	Name of accounts	L.F	Dr. balance	Cr. balance
1.	Cash a/c		8,75,000	
2.	Computer a/c		50,000	
3.	Capital a/c			2,50,000
4.	Bank a/c			
5.	Purchase a/c		40,000	
6.	Sales a/c		1,40,000	
7.	Bhm a/c		15,000	40,000