**ProbLem 6**

Prepare Tria l balance of Avinash & Co. as on May, 31, 2008

Cash in Hand 90,000

Cash at Bank 15,000

Purchases 14,200

Capital 1,22,000

Sales 35,500

Salaries 4,500

Stationery 2,000

Furniture 20,500

Office Expenses 8,000

Rent Account 4,800

Interest Received 3,000

Debtors 20,000

Machinery 12,000

Creditors 30,000

**ProbLem 7**

From the following particulars prepare trial balance as on 31-3-2017 of Mr.Venu Gopal.

Cash in hand 3750 Purchase returns 2,100

Capital 2,25,000 Sales returns 2,625

Rent 1,500 Sales 4,98,525

Wages 19,200 Drawings 6,525

Office expenses 11,925 Plant and machinery 2,02,500

Rates & Taxes 38,175 Furniture 11,250

Salaries 84,450 Stock 35,625

Octroi 3,750 Sundry debtors 60,000

Carriage inwards 3,300 Sundry creditors 37,500

Carriage outwards 1,050 Discount received 1,500

Purchases 2,79,000

**Problem: 8**

From the following ledger balances prepare trial balance of Mr. Prasad

Plant 55,000 Cash at bank 2,245

Fixtures 1,720 Cash in hand 118

Capital 93,230 Sundry Debtors 48,000

Factory Fuel & Power 542 Sundry Creditors 22,880

Office Salaries 3,745 Purchases 83,290

Lighting (Factory) 392 Wages 9,915

Sales 1,26,117 Rent and Taxes 1,705

Travelling expenses 925 Office expenses 2,778

Carriage outwards 380 Carriage in wards 897

Discount 422 Return Outwards 3,172

Drawings 6,820 Bills payable 6.412

Stock 21,725 Insurance prepaid 100

Manufacturing expenses 2,940 Commission 260

Insurance 470 Return in wards 7,422

**Problem: 9**

From the following ledger accounts Prepare trial balance of Lalithasmart as on 3103.

**(Rs.)**

Capital 3,50,000

Drawings 25,000

Plant and machinery 1,50,000

Debtors and creditors 90,000

Creditors 40,000

Returns Inwards 10,000

Returns Outwards 12,000

Discount Allowed 5,000

Discount Received 4,000

Commission 8,000

Interest on bank loan 22,000

Furniture 34,000

Provision for doubtful debts 12,000

Wages 48,000

Salaries 60,000

Advertisement 15,000

Taxes and insurance 12,000

Purchases 2,40,000

Sales 4,80,000

Stock 50,000

Carriage 12,000

Land and buildings 3,00,000

Cash in hand 12,000

Cash at bank 25,000

Bank Loan 20,000

**Problem: 10**

Following were the balances extracted from the books of Gangadhar on 31-3-20. Prepare Trial Balance

Drawings 12,000 Sales returns 3,000

Wages 42,500 Carriage inwards 2,000

Workshop expenses 14,000 Carriage outwards 3,750

Office Salaries 35,000 Discount (Cr.) 1,800

Insurance 5,000 Debtors 68,000

Rent and taxes 20,000 Creditors 43,700

Power 3,500 Office expenses 42,000

Electricity charges 1,450 Bank overdraft 8,000

Advertising 18,000 Cash in hand 1,300

Purchases 3,90,000 Machinery 87,000

Purchase returns 7,000 Vehicle 30,000

Manufacturing expenses 15,000 Provision for bad

Opening stock 1,71,000 debts 4,000

Sales 7,00,000

**Problem: 11**

From the following particulars prepare trial balance of Mr. RM Tripati

**(Rs)**

Opening Stock 23,400

Capital 54,050

Sales returns 4,300

Sales 1,44,800

Purchases 1,21,550

Purchase returns 2,900

Carriage inwards 9,300

Creditors 7,400

Taxes 2,850

Loan from SBI @ 12% 10,000

Salaries 4,650

Interest on investments 725

Debtors 12,000

Discount Received 1,495

Interest on Loan 450

Stationery 1,700

Travelling expenses 5,600

Cash at bank 4,000

Investment (9%/ p.a.) 17,500

Furniture 1,900

Discount 3,770

Office expenses 1,960

Sales mans salary 350

Insurance premium 300

Advertising 1,165

Postage and stamps 435

Cash in hand 190

Drawings 5,000

**Problem: 12**

From the following transactions prepare purchase Journal or purchase book.

2019

May 1. Bought goods from Rajesh Rs. 9,000

May 10. Purchased from Mahesh goods worth Rs. 18,000

May 18. Bough goods from Rakesh Rs. 5,000

May 20. Purchased goods from Ramesh worth Rs. 10,000

Discount received 25%

May 25 Suresh sold goods to us Rs.19,000

**Problem: 13**

From the following transactions prepare purchase returns book.

2019

June 10 goods returned to Mahesh Rs. 1,300

June 12 Returned goods to Rakesh Rs. 500

June 18 goods returned to Rahul Rs. 300

**Problem: 14**

From the following transactions prepare sales book

2018

Nov. 1 Sold good to Shyam on credit Rs. 10,000

5 goods sold on cash basis Rs. 3,000

7 Ramesh purchased goods worth Rs. 18,000 from US.

10 Suresh bought goods from us Rs. 5,000

14 Sold goods to Srinivas Rs. 2,500

**Problem: 15**

From the following prepare sales returns book

2000

Dec. 2 Shyam returned goods worth Rs. 1,300

8 Ramesh returned goods worth Rs. 1,900

10 Received goods from Srinivas Rs. 800

14 Suresh returned goods worth Rs. 400

**Problem: 16**

From the following transactions prepare a simple cash book of Mr. Srinivas.

2018

Mar.2 Srinivas Reddy started business with Rs. 90,000

Mar. 3 Goods purchased worth Rs. 2,000

Mar. 4 Cash deposited into bank Rs. 20,000

Mar. 8 Furniture purchased worth Rs. 6,000

Mar. 12 Sold goods worth Rs. 60,000

Mar.15 Salaries paid Rs. 6,000

Mar. 19 Rent paid Rs. 1,100

Mar. 23 Cash withdrawn from bank Rs. 10,000

Mar. 25 Office expenses paid Rs. 900

Mar. 29 Electricity Charges paid Rs. 700

**Problem: 17**

From the following particulars prepare cash book with discount column.

2008

Sep. 2 Goods purchased worth Rs. 6,000. Discount received Rs. 300

Sep. 4 Sold goods worth Rs. 9,500 and discount allowed 10%

Sep. 5 Received from so has Rs. 800 in full settlement of his account Rs. 900.

Sep. 10 Paid wages Rs. 3,000

Sep. 18 Paid Rs. 900 to Mohan, after getting a discount of Rs. 100.

Sep. 20 Furniture purchased worth Rs. 1,900

Sep. 25 Cash sales Rs. 12,000

**Problem: 18**

From the following transactions prepare a cash book with discount and Bank columns (Three columns)

2007

Aug. 2 Cash in hand Rs. 700 and cash at bank Rs. 10,000

Aug. 5 Cash withdrawn from bank Rs. 3,000

Aug. 8 Received from Sumith Rs. 850 after giving a discount of Rs. 50.

Aug.10 Deposited cash into bank Rs. 7,000

Aug. 14 Sold goods for cash Rs. 9,900

Aug. 18 Paid rent by cheque Rs. 700

Aug. 24 Paid Prabhakar Rs. 980 after receiving a discount of Rs. 20.

**Problem: 19**

Enter the following transactions into a simple cash book.

2008

Jan. 10 Cash in hand Rs. 18,000

Jan. 12 Goods purchased for cash Rs. 50,000

Jan. 14 Sold goods to Manoj for cash Rs. 90,000

Jan. 18 Purchased machinery worth Rs. 35,000

Jan. 20 Stationery purchased Rs. 3,000

Jan. 23 Paid to Rakesh Rs. 4,500

Jan. 25 Paid wages Rs.10,000

Jan. 30 Sold goods for cash Rs. 98,000

**Problem: 20**

Enter the following transactions in a two-column cash book and balance the same.

2007

Mar. 2 Cash in hand 5000

Mar. 3 Received from RAvi (discount Rs. 2000) Rs. 40,000

Mar. 6 Paid cash to Rajeev Rs. 10,000

Mar. 7 Paid to Suresh (discount Rs. 500) 14,500

Mar. 9 Purchased goods from Rakesh Rs. 15,000

Mar. 11 Cash sales Rs. 22,000

Mar. 15 Paid to Madhuri Rs. 11,000

Mar. 17 Received from Ram (Discount Rs. 1,000) Rs. 21,000

Mar. 18 Paid freight Rs. 250

Mar. 19 Paid Rent Rs. 5,500

Mar. 20 Received Interest Rs. 2,700

Mar. 21 Paid to Rakesh (discount Rs. 500) Rs. 12,500

Mar. 24 Received interrest on bank account in cash Rs. 2,500

Mar. 26 Paid office expenses Rs. 785

Mar. 30 Purchased goods for cash Rs. 35,000

**Problem: 21**

Enter the following transactions in a three-column cash book of Mr. Sunil and balance the same as on 31.01.2020

Jan. 1 Cash in hand 5,400

Cash at bank 1,475

Jan. 2 Issued cheque to Sekhar 850

Discount received 150

Jan. 3 Paid salaries 1,150

Jan. 5 Cash received from sale of investments Rs. 4,900 out of which Rs. 1,250 was deposited into bank.

Jan. 6 Received from Vikram a cheque of Rs. 775 in settlement of his account for Rs. 950.

Jan. 9 Received from Naidu Rs. 1,150 discount allowed Rs. 50.

Jan. 10 Withdraw for personal use by cheque Rs. 175

Jan. 11 Bank charges as per pass book Rs. 10

Jan. 14 Interest received from Manohar Rs. 140

Jan. 16 Goods sold Rs. 7,000

Jan. 18 Bank collected dividends on shares Rs. 360

Jan. 19 Purchased from Girish Rs. 2,400

Jan. 20 Paid Rent Rs. 400