

# Journal Entries in the book of Manoj.

date	Particulars	LF	Debit (Rs)	Credit (Rs)
1 Jan 2012	cash A/c to capital A/c [Being Business commenced]		10,00,000	10,00,000
2 Jan 2012	cash A/c to <sup>Sales</sup> Sales A/c [Being goods sold]		7,00,000	7,00,000
3 Jan 2012	purchases A/c to cash A/c [Being <sup>Goods</sup> Machinery purchased]		5,00,000	5,00,000
4 Jan 2012	Machinery A/c to cash A/c [Being Machinery purchased]		3,00,000	3,00,000
5 Jan 2012	cash A/c to car A/c [Being car sold]		200,000	2,00,000
6 Jan 2012	Ramu A/c to sales A/c [Being sold to Ramu]		1,00,000	1,00,000
7 Jan 2012	purchases A/c to Radha A/c [Being purchased from Radha]		50,000	50,000
8 Jan 2012	Bank A/c to sales A/c [Being goods sold through cheque]		70,000	70,000
9 Jan 2012	purchases A/c to Bank A/c [Being goods purchased through cheque]		35,000	35,000
10 Jan 2012	Bank A/c to cash A/c [Being deposited into bank]		1,50,000	1,50,000

Date	Particulars	LF	Debit (Rs)	Credit (Rs)
11 Jan 2012	Cash A/c to Bank A/c [Being withdrawn from Bank]		80,000	80,000
12 Jan 2012	Rent A/c to cash A/c [Being rent paid]		10,000	10,000
13 Jan 2012	Cash A/c to Salary A/c [Being salary received]		60,000	60,000
14 Jan 2012	Interest A/c to cash A/c [Being interest paid]		5000	5000
15 Jan 2012	Cash A/c to Commission A/c [Being Commission received]			

③ Journalise the following and post them into ledger, 2010 Jan.

- 1) Business started Rs 5,00,000/-
- 2) Goods sold to Ramana Rs 50,000/-
- 3) Goods purchased from Sathya Rs 20,000/-
- 4) Machinery sold Rs 30,000/-
- 5) Motor vehicle purchased Rs 40,000/-
- 6) purchase returns Rs 5000/-
- 7) sales returns Rs 3000/-
- 8) Deposited into Bank Rs 10,000/-
- 9) salaries paid Rs 20,000/-
- 10) Rent received Rs 15,000/-



# Journal Entries

date	Particulars	LP	Debit (Rs.)	Credit (Rs.)
1 Jan 2010	cash A/c to capital A/c		5,00,000	5,00,000
2 Jan	Ramona A/c to sales A/c		50,000	50,000
3 Jan	purchases A/c to Sujatha A/c		20,000	20,000
4 Jan	cash A/c to Machinery A/c		30,000	30,000
5 Jan	purchases A/c to Motor vehicle A/c		40,000	40,000
5 Jan	Motor vehicle A/c to cash A/c		40,000	40,000
6 Jan	cash A/c to purchase returns sugatha A/c		5000	5000
7 Jan	Sales return A/c to Ramona A/c		3000	3000
8 Jan	Bank A/c to cash A/c		10,000	10,000
9 Jan	Salaries A/c to cash A/c		20,000	20,000
10 Jan	cash A/c to Rent A/c		15,000	15,000

## LEDGER ACCOUNTS

### 1) CAPITAL ACCOUNT

Date	Particulars	FF	Debit (₹)	Credit (₹)
	<u>Listing the accounts</u>			
1.	capital A/c	6. cash		
2.	cash A/c	7. purchases A/c		
3.	Ramona A/c	8. Bank A/c		
4.	Sales A/c	9. salaries A/c		
5.	Motor vehicle A/c	10. Rent A/c		
		11. Purchase return		
		12. sales return		
		13. Machinery Acc		

# ① capital A/c

Date	particulars	JF	Amt	date	Particulars	JF	Amt
31 Jan 2010.	By Balance c/d		5,00,000	1 Jan 2010	By cash A/c		5,00,000
				1 Feb	By Balance b/d		5,00,000

## ② cash Account

Date	Particulars	JF	Amt	Date	Particulars	LF	Amt
1 Jan	To capital A/c		5,00,000	5 Jan	By Motor vehicle A/c		40,000
4 Jan	TO Machinery A/c		30,000	8 Jan	By Bank A/c		10,000
10 Jan	TO rent A/c		15,000	9 Jan	By salaries		20,000
				31 Jan	By Balance c/d		4,75,000
			<u>5,45,000.</u>				<u>5,45,000</u>
1 Feb	TO Balance b/d		4,75,000				

## ③ Ramana's Account

Date	Particulars	JF	Amt	date	Particulars	JF	Amt
2 Jan	To sales A/c		50,000	7 Jan	By Sales return		3000.
			<u>50,000.</u>	31 Jan	By Balance c/d.		47000
1 Feb	TO Balance b/d		47000				<u>50,000</u>



#### 4) Sales Account.

Date	Particulars	TF	Amt	Date	Particulars	TF	Amt
31 Jan	TO Balance c/d		50,000.	2 Jan	By Ramana A/c		50,000
				1 Feb	By Balance b/d.		50,000.

#### 5) Motor vehicle A/c

Date	Particulars	TF	Amt	Dt	particulars	TF	Amt
5 Jan	TO Cash A/c		40,000	31 Jan	By Balance c/d		40,000
1 Feb	TO Balance B/d.		40,000.				

#### 6) Sujatha's Account

Dt.	particulars	TF	Amt	Dt	particulars	TF	Amt
6 Jan	TO purchase returns		5000	3 Jan	By purchases A/c		20,000
31 Jan	TO Balance c/d		15000	1 Feb	By Balance b/d		15,000

#### 7) purchase Acc :

Dt	particulars	TF	Amt	Date	Particulars	TF	Amt
5 Jan	TO sujatha's Acc		20,000	31 <sup>st</sup> Jan	By Balance c/d		20,000.
Feb	TO Balance b/d		20,000				

8) Bank Acc:

Dt	Particulars	JF	Amt	Dt	Particulars	JF	Amt
8 Jan	to cash A/c		10,000	31 <sup>st</sup> Jan	By Balance c/d		10,000
1 Feb	To cash Balance b/d		10,000				

9) Salaries Acc:

Dt	Particulars	JF	Amt	Dt	Particulars	JF	Amt
9 Jan	To cash A/c		20,000	31 Jan	By Balance c/d		20,000
1 Feb	To Balance b/d		20,000				

10) Rent Acc:

Dt	Particulars	JF	Amt	Dt	Particulars	JF	Amt
31 Jan	To Balance c/d		15,000	10 Jan	By cash A/c		15,000
				1 Feb	By Balance b/d		15,000



1) purchase return acc

Dt	particulars	JF	Amt	Dt	particulars	JF	Amt.
31 Jan	TO Balance c/d		5000	01 Jan	By Sujatha A/c		5000
				1 Feb	By Balance b/d		5000

2) sales return acc:

Dt	particulars	JF	Amt	Dt	Particulars	JF	Amt.
7 Jan	TO Ramana's A/c		3000	31 Jan	By Balance c/d		3000
1 Feb	By Balance B/d.		3000				

3) Machinery Acc:

Dt	Particulars	JF	Amt	Dt	Particulars	JF	Amt
31 Jan	TO Balance c/d		30,000	4 Jan	By cash A/c		30,000
				1 Feb	By Balance b/d		30,000.