



Q13. Journalise the following transactions:

2005		Rs
Dec. 01	Hema started business with cash	1,00,000
Dec. 02	Open a bank account with SBI	30,000
Dec. 04	Purchased goods from Ashu	20,000
Dec.06	Sold goods to Rahul for cash	15,000
Dec.10	Bought goods from Tara for cash	40,000
Dec.13	Sold goods to Suman	20,000
Dec.16	Received cheque from Suman	19,500
	Discount allowed	500
Dec.20	Cheque given to Ashu on account	10,000
Dec.22	Rent paid by cheque	2,000
Dec.23	Deposited into bank	16,000
Dec.25	Machine purchased from Parigya	10,000
Dec.26	Trade expenses	2,000
Dec.28	Cheque issued to Parigya	10,000
Dec.29	Paid telephone expenses by cheque	1,200
Dec.31	Paid salary	4,500

Answer :

Books of Hema

Journal

Date	Particulars	L.F.	Debit Amount Rs	Credit Amount Rs
2005				
Dec.01	Cash A/c To Capital A/c (Started business with cash)	Dr.	1,00,000	1,00,000
Dec.02	Bank A/c To Cash A/c (Bank account opened with SBI)	Dr.	30,000	30,000
Dec.04	Purchases A/c To Ashu (Goods purchased from Ashu)	Dr.	20,000	20,000
Dec.06	Cash A/c To Sales A/c (Goods sold for cash)	Dr.	15,000	15,000
Dec.10	Purchases A/c To Cash A/c (Goods purchased for cash)	Dr.	40,000	40,000
Dec.13	Suman To Sales A/c	Dr.	20,000	

*****END*****