



Q19. Journalise the following transaction in the Books of the M/s. Bhanu Traders and Post them into the Ledger.

| December, 2005 | | Rs |
|----------------|--------------------------------------|----------|
| 1 | Started business with cash | 92,000 |
| 2 | Deposited into bank | 60,000 |
| 4 | Bought goods on credit from Himani | 40,000 |
| 6 | Purchased goods from cash | 20,000 |
| 8 | Returned goods to Himani | 4,000 |
| 10 | Sold goods for cash | 20,000 |
| 14 | Cheque given to Himani | 36,000 |
| 17 | Goods sold to M/s. Goyal TradeRs | 3,50,000 |
| 19 | Drew cash from bank for personal use | 2,000 |
| 21 | Goyal traders returned goods | 3,500 |
| 22 | Cash deposited into bank | 20,000 |
| 26 | Cheque received from Goyal Traders | 31,500 |
| 28 | Goods given as charity | 2,000 |
| 29 | Rent paid | 3,000 |
| 30 | Salary paid | 7,000 |
| 31 | Office machine purchased for cash | 3,000 |

Answer :

Books of M/s. Bhanu Traders

Journal

| Date | Particulars | L.F. | Debit Amount Rs | Credit Amount Rs |
|--------|---|------|--------------------|---------------------|
| 2005 | | | | |
| Dec.01 | Cash A/c Dr. To Capital A/c (Started business with cash) | | 92,000 | 92,000 |
| Dec.02 | Bank A/c Dr. To Cash A/c (Cash deposited into bank) | | 60,000 | 60,000 |
| Dec.04 | Purchases A/c Dr. To Himani (Goods purchased from Himani) | | 40,000 | 40,000 |

***** END *****