

**CLASS XI ACCOUNTANCY**

**2 – RULES OF DEBIT & CREDIT, JOURNAL & LEDGER**

1. Basic accounting equation is-

- (a) Assets= Capital + liabilities  
(b) Liabilities= Assets + Capital  
(c) Capital=liabilities +assets  
(d) Asset=liabilities-capital

2. Bank Account is a-

- (a) Real A/c  
(b) Nominal A/c  
(c) Personal A/c  
(d) Representative Personal A/c

3. Drawings Account is a-

- (a) Real A/c  
(b) Nominal A/c  
(c) Personal A/c  
(d) Representative Personal A/c

4. Assets Account is a-

- (a) Real A/c  
(b) Nominal A/c  
(c) Personal A/c  
(d) Representative personal

5. The capital of a business is Rs 2,00,000 and liabilities are Rs 40,000. The asset of business is:-

- (a) Rs 2,40,000  
(b) Rs 1,60,000  
(c) Rs 2,80,000  
(d) Rs 2,10,000

6. Building sold for Rs.25,00,000 for a cheque. Which account will be debited and credited?

- (a) Dr. Cash A/c and Cr. Building A/c by Rs.25,00,000  
(b) Cr. Bank A/c and Dr. Building A/c by Rs.25,00,000  
(c) Dr. Bank A/c and Cr. Building A/c by Rs.25,00,000  
(d) Cr. Cash A/c and Dr. Building A/c by Rs.25,00,000.

7. Withdrawal of cash from business by the proprietor is credited to:

- (a) Drawings A/c  
(b) Capital A/c  
(c) Cash A/c  
(d) Profit & Loss A/c.

8. Goods sold to Naresh for Rs.15,000. Which account is credited?

- (a) Sales A/c  
(b) Cash A/c  
(c) Bank A/c  
(d) Naresh A/c.

9. Goods returned to Shyam for Rs.2,500. Which account will be debited?

- (a) Return Inward A/c  
(b) Return Outward A/c  
(c) Carriage Outward A/c  
(d) Shyam A/c

10. Wages paid for installing machinery Rs.8,000. Which account will be credited?  
 (a) Wages A/c (b) Cash A/c  
 (c) Machinery A/c (d) Bank A/c
11. A ledger is also called as:  
 (a) Books of original entry (b) Principal book  
 (c) Books of final entry (d) Both (b) and (c)
12. The process of transferring the transactions from the journal to the ledger is called:  
 (a) Journalizing (b) Posting  
 (c) Balancing (d) Costing
13. Goods given as charity. Which account will be credited?  
 (a) Sales A/c (b) Cash A/c  
 (c) Purchase A/c (d) Charity A/c
14. Ledger is prepared from:  
 (a) Vouchers (b) Trial Balance  
 (c) Journal (d) Financial Transactions
15. Assertion (A)- Journal is prepared from the voucher and ledger is prepared from the journal.  
 Reason (R)- Because voucher is evidence for each business transactions and without journal, ledger cannot be prepared.  
 (a) Both (A) and (R) are true and (R) is the correct explanation of (A).  
 (b) Both (A) and (R) are true and (R) is not the correct explanation of (A).  
 (c) (A) is true, but (R) is false  
 (d) (A) is false, but (R) is true
16. When a firm maintains a cash book, it need not maintain:  
 (a) Journal Proper (b) Purchases (journal) book  
 (c) Sales (journal) book (d) Bank and cash account in the ledger
17. Credit purchase of furniture shall be recorded in-  
 (a) Purchase book (b) Journal Proper  
 (c) Cash – book (d) None of these
18. Cash book does not record transactions of:  
 (a) Cash nature (b) Credit nature  
 (c) Cash and credit nature (d) None of these
19. Name the transaction which is recorded in both side of the cash simultaneously.  
 (a) Contra entry (b) Double entry  
 (c) Dual entry (d) Single entry
20. \_\_\_\_\_ is not a subsidiary book.  
 (a) Purchase return book (b) Sales day book  
 (c) Ledger (d) Return Inward book

21. Goods taken away by the proprietor of the firm for his private use is recorded in:

- (a) Sales Book (b) Purchase book  
(c) Sales return book (d) Journal Proper

22. On 1st April, 2018, Mohit started business with a capital of ₹ 50,000. He made the following transactions:

2018		₹
April 03	Purchased goods from Rita on credit for	20,000
April 04	Cash paid to Rita	10,000
April 06	Goods sold to Rohit	25,000
April 08	Received cash from Rohit	20,000
April 12	Goods purchased from Rita	12,000
April 18	Cash paid to Rita	20,000
April 25	Goods sold to Rohit	10,000
April 30	Received cash from Rohit	6,000

You are required to journalise the above transactions and show the respective Ledger accounts.

23. Shri S. K. Gupta, Chandigarh commenced business on 1st April, 2018 with a capital of ₹ 1,20,000 of which ₹ 60,000 was paid into his Bank Account and ₹ 60,000 retained as cash. His other transactions during the month were as follows:

2018		₹
April 2	Bought office furniture	20,000
April 5	Purchased goods	16,000
April 8	Purchased goods from Ramesh, Chandigarh	11,000
April 12	Sold goods to Sameer, Delhi	21,000
April 13	Purchased stationery for cash	1,800
April 13	Paid to Ramesh in cash*	10,000
	Discount allowed by him*	1,000
April 17	Withdrawn cash for office use*	4,000
April 18	Sen of Chandigarh sold goods to S.K. Gupta	30,000
April 19	Cash received from Sameer*	20,000
	Allowed him discount*	1,000
April 20	Sold to Raj Banwari, Delhi	40,000
April 28	Cash sales	1,400
April 30	Paid salary by cheque*	8,000
April 30	Paid rent by cheque	5,000
April 30	Paid telephone expenses by cheque	2,000
April 30	Paid cash into bank*	2,000

Inter-state transactions are subject to levy of IGST @ 12% and Intra-state transactions are subject to levy of CGST and SGST @ 6% each. GST is not levied on transactions marked with (\*). Journalise the above transactions and post them to the Ledger and prepare the Trial Balance from the balances as on April 30, 2018.

24. On 1st April, 2018, the following were Ledger balances of M/s. Ram & Co., Delhi: Cash in Hand – ₹ 300; Cash at Bank – ₹ 7,000; Bills Payable – ₹ 1,000; Zahir (Dr.) – ₹ 800; Stock – ₹ 4,000; Gobind (Cr.) – ₹ 2,000; Sharma (Dr.) – ₹ 1,500; Rahul (Cr.) – ₹ 900; Capital – ₹ 9,700. Transactions during the month of April, 2018 were:

2018		₹
April 2	Bought goods from Gobind, Delhi	900
April 3	Sold goods to Sharma, Kanpur	1,000
April 5	Bought goods from Rahul, Delhi	1,200
April 8	Sold goods to Zahir, Kolkata	500
April 15	Paid Gobind by cheque*	1,500
April 18	Received from a cheque of	2,000
	Allowed him discount*	50
April 20	Sold goods to Sharma, Kanpur	800
April 20	Paid rent by cheque	200
April 25	Sold goods to Zahir, Kolkata	1,000
April 30	Paid salaries in cash*	300

Inter-state transactions are subject to levy of IGST @ 12% and Intra-state transactions are subject to levy of CGST and SGST @ 6% each. GST is not levied on transactions marked with (\*).

Post the above transactions to the Ledger and prepare the Trial Balance on 30th April, 2018.

25. Prepare Two-column Cash Book of Vinod, Delhi from the following transactions:

2017		₹
Oct. 1	Cash in Hand	25,000
Oct. 1	Cash at Bank	75,000
Oct. 7	Bought goods for ₹ 15,000 plus IGST @ 12% against cheque	
Oct. 8	Bought goods for ₹ 5,000 plus CGST and SGST @ 6% each	
Oct. 10	Honoured our own acceptance by cheque	5,000
Oct. 14	Paid petty expenses	150
Oct. 18	Ramesh who owed ₹ 5,000 became bankrupt and paid us 50 paise in a rupee	
Oct. 20	Received cash from Manohar	7,500
	Allowed discount	250
Oct. 23	Withdrew from bank	4,000
Oct. 24	Paid to Ghanshyamdass & Co.	3,000
	Received discount	100
Oct. 25	Withdrew from bank for personal expenses	3,000
Oct. 27	Sold goods for ₹ 11,000 plus CGST and SGST @ 6% against cash	
Oct. 28	Received cheque for goods sold for ₹ 9,000 plus CGST and SGST @ 6% each	
Oct. 29	Received repayment of a loan of ₹ 5,000 and deposited ₹ 3,000 out of it	

26. Write the following transactions in the Cash Book of Premium Stores, Kolkata (Proprietor Amrit Kumar):

2018		₹
Jan 1	Commenced business with cash	
Jan 1	Opened Bank Account and deposited cash in bank	50,000
Jan 2	Purchased goods in cash of ₹ 5,000 plus CGST and SGST @ 6% each	20,000
Jan 4	Paid wages	5,000
Jan 6	Cash sales of ₹ 2,000 plus CGST and SGST @ 6% each	500
	Purchased goods for ₹ 1 0,000 plus CGST and SGST @ 6% each for cash	
Jan 10	Sold goods of ₹ 4,000 plus CGST and SGST @ 6% each and payment received by cheque which is deposited in Bank, allowed cash discount of ₹ 400	2,000
	Received from Amit	5,900
	Allowed him discount	100
Jan 15	Paid to Bhaskar	2,800
	Received discount	200
Jan 18	Purchased goods from Kanchan, Delhi of ₹ 1 0,000 plus IGST @ 12%	
Jan 20	Goods were destroyed during transportation, Transport Company settled the claim for ₹ 1 0,000 in full	
Jan 27	Received cheque from the transport company	10,000
Jan 28	Withdrew for office use	5,000

27. Enter the following transactions in Two-column Cash Book of Reema, Chandigarh and find out cash and bank balances:

2018		₹
April 1	Cash balance ₹ 2,000, bank balance ₹ 24,500	
April 2	Cash sales ₹ 60,000 plus CGST and SGST @ 6% each	
April 5	Deposited in Bank	50,000
April 7	Issued cheque to Sohan	10,000
April 9	Sold goods for cash ₹ 1 0,000 plus CGST and SGST @ 6% each	
April 12	Received a cheque from National Insurance Co. Ltd. against claim lodged last year	19,800
April 14	Sold goods to Niraj of ₹ 25,000 plus CGST and SGST @ 6% each, received cash ₹ 1 0,000 and balance by cheque. Allowed him discount ₹ 500	
April 16	Purchased furniture for ₹ 1 0,000 plus CGST and SGST @ 6% each, paid for furniture by cheque	
April 18	Sold old furniture for ₹ 10,000 plus CGST and SGST @ 6% each and received cash	
April 20	Paid into bank cheque of Niraj and cash	2,500
April 22	Paid to Suman by cheque	2,500
April 26	Suman's cheque returned on technical ground and paid cash for equal amount	
April 28	Bank charged its commission of ₹ 300 plus CGST and SGST @ 6% each	
April 29	Bank paid insurance premium as per standing instructions	2,500
April 30	Nigam paid into bank directly, intimation received on the same day	5,000

28. From the following information, prepare an Analytical Petty Cash Book:

2018		₹
April 1	Received for cash payment	20,000
April 2	Paid for postage	1,600
April 5	Paid for stationery	1,000
April 8	Paid for advertisement	2,000
April 12	Paid for wages	800
April 16	Paid for carriage	600
April 20	Paid for conveyance	880
April 25	Paid for travelling expenses	3,200
April 27	Paid for postage	480
April 28	Paid for office cleaning	400
April 29	Paid for telegram	800
April 30	Sent registered notice to landlord	190

29. Sri R maintains a Columnar Petty Cash Book on the Imprest System. The imprest amount is ₹ 5,000. From the following information, show how his Petty Cash Book would appear for the week ended 12th September, 2017:

2016		₹
Sept. 7	Balance in Hand	1,349
	Received cash reimbursement to make up the imprest	
	Postage	123
	Stationery	321
	Entertainment	54
Sept. 8	Travelling and conveyance	126
	Miscellaneous expenses	11
	Entertainment	72
Sept. 9	Repairs	1,567
Sept. 10	Postage	174
	Entertainment	127
	Travelling	673
Sept. 11	Stationery	41
	Entertainment	12
Sept 12	Miscellaneous expenses	201
	Travelling	51
	Postage	483
	Repairs	30



## Answers

1. a
2. c
3. c
4. a
5. a
6. c
7. c
8. a
9. d
10. c
11. c
12. b
13. c
14. c
15. b
16. d
17. b
18. b
19. a
20. c
21. d
- 22.

### Journal

Date	Particular	L.F.	Dr. Rs.	Cr. Rs.
2018 April 01	Cash A/c To Capital A/c (Being commenced business with cash) Dr.		50,000	50,000
April 03	Purchase A/c To Rita A/c (Being goods purchase on credit) Dr.		20,000	20,000
April 04	Rita A/c To Cash A/c (Being paid to Rita) Dr.		10,000	10,000
April 06	Rohit A/c To Sales A/c (Being goods sold to Rohit on credit) Dr.		25,000	25,000
April 08	Cash A/c To Rohit A/c Dr.		20,000	20,000

	(Being Cash received from Rohit )			
April 12	Purchase A/c To Rita A/c (Being goods purchase on credit)	Dr.	12,000	12,000
April 18	Rita A/c To Cash A/c (Being paid to Rita)	Dr.	20,000	20,000
April 25	Rohit A/c To Sales A/c (Being goods sold to Rohit)	Dr.	10,000	10,000
April 30	Cash A/c To Rohit A/c (Being Cash received from Rohit )	Dr.	6,000	6,000

### Ledgers

#### Cash Account

Dr.				Cr.			
Date	Particulars	J.F.	Rs.	Date	Particulars	J.F.	Rs.
2017				2017			
April 1	To Capital A/c		50,000	April 4	By Rita A/c		10,000
April 8	To Rohit's A/c		20,000	April 18	By Rita A/c		20,000
April 30	To Rohit's A/c		6,000	April 30	By Balance c/d		46,000
			<b>76,000</b>				<b>76,000</b>
May 1	To Balance b/d		46,000				

#### Capital Account

Dr.				Cr.			
Date	Particulars	J.F.	Rs.	Date	Particulars	J.F.	Rs.
2018				2018			
April 30	To Balance c/d		50,000	April 1	By Cash A/c		50,000
			<b>50,000</b>				<b>50,000</b>
				May 1	By Balance b/d		50,000

#### Purchase Account

Dr.				Cr.			
Date	Particulars	J.F.	Rs.	Date	Particulars	J.F.	Rs.
2018				2018			
April 3	To Rita's A/c		20,000	April 30	By Balance c/d		32,000
April 12	To Rita's A/c		12,000				<b>32,000</b>
			<b>32,000</b>				
May 1	To Balance b/d		32,000				

**Rita's Account**

Dr.				Cr.			
Date	Particulars	J.F.	Rs.	Date	Particulars	J.F.	Rs.
2018				2018			
April 4	To Cash A/c		10,000	April 3	By Purchase A/c		20,000
April 18	To Cash A/c		20,000	April 12	By Purchase A/c		12,000
April 30	To Balance c/d		2,000				
			<b>32,000</b>				<b>32,000</b>
				May 1	By Balance b/d		2,000

**Rohit's Account**

Dr.				Cr.			
Date	Particulars	J.F.	Rs.	Date	Particulars	J.F.	Rs.
2018				2018			
April 6	To Sales A/c		25,000	April 8	By Cash A/c		20,000
April 25	To Sales A/c		10,000	April 30	By Cash A/c		6,000
				April 30	By Balance c/d		9,000
			<b>35,000</b>				<b>35,000</b>
May 1	To Balance b/d		9,000				

**Sales Account**

Dr.				Cr.			
Date	Particulars	J.F.	Rs.	Date	Particulars	J.F.	Rs.
2018				2018			
April 30	To Balance c/d		35,000	April 6	By Rohit's A/c		25,000
				April 25	By Rohit's A/c		10,000
			<b>35,000</b>				<b>35,000</b>
				May 1	By Balance b/d		35,000

23.

**In the Books of Shri S.K. Gupta, Chandigarh  
Journal**

Date	Particulars	L.F.	Dr. Rs.	Cr. Rs.
2018 April 01	Cash A/c Dr. Bank A/c To Capital A/c (Being commenced business with cash and bank)		60,000 60,000	1,20,000
April 02	Furniture and Fittings A/c Dr. Input CGST A/c Dr. Input SGST A/c Dr. To Cash A/c (Being bought furniture and fittings, paid CGST and SGST 6% each)		20,000 1,200 1,200	22,400
April 05	Purchase A/c Dr. Input CGST A/c Dr. Input SGST A/c Dr. To Cash A/c (Being bought goods in cash, paid CGST and SGST 6% each)		16,000 960 960	17,920
April 08	Purchase A/c Dr. Input CGST A/c Dr. Input SGST A/c Dr. To Ramesh A/c (Being goods from Ramesh, paid CGST and SGST 6% each)		11,000 660 660	12,320
April 12	Sameer A/c Dr. To Sales A/c To Output IGST A/c (Being sold goods to Sameer, paid IGST 12%)		23,520	21,000 2,520
April 13	Stationary A/c Dr. Input CGST A/c Dr. Input SGST A/c Dr. To Cash A/c (Being stationary for cash, paid CGST and SGST 6% each)		1,800 108 108	2,016

April 13	Ramesh A/c To Cash A/c To Discount Received A/c (Being paid to Ramesh and discount received )	Dr.		11,000		10,000 1,000
April 17	Cash A/c To Bank A/c (Being withdrawn cash for office use)	Dr.		4,000		4,000
April 18	Purchase A/c Input CGST A/c Input SGST A/c To Sen A/c (Being bought goods from Sen, paid CGST and SGST 6% each)	Dr. Dr. Dr.		30,000 1,800 1,800		33,600
April 19	Cash A/c Discount Allowed A/c To Sameer A/c (Being cash received from Sameer and discount allowed)	Dr. Dr.		20,000 1,000		21,000
April 20	Raj Banwari A/c To Sales A/c To Output IGST A/c (Being sold to Raj Banwari, paid IGST paid 12%)	Dr.		44,800		40,000 4,800
April 28	Cash A/c To Sales A/c To Output CGST A/c To Output SGST A/c (Being sold goods for cash, paid CGST and SGST 6% each)	Dr.		1,568		1,400 84 84
April 30	Salary A/c To Bank A/c (Being paid salary by cheque )	Dr.		8,000		8,000
April 30	Rent A/c Input CGST A/c Input SGST A/c To Bank A/c (Being paid rent by cheque, paid CGST and SGST 6% each)	Dr. Dr. Dr.		5,000 300 300		5,600
April 30	Telephone Expenses A/c Input CGST A/c Input SGST A/c To Bank A/c (Being paid telephone expenses by cheque, paid CGST and SGST 6% each)	Dr. Dr. Dr.		2,000 120 120		2,240
April 30	Bank A/c To Cash A/c (Being Paid cash to Dinesh and discount Received )	Dr.		2,000		2,000

**Ledgers**

**Furniture and Fitting Account**

**Dr.**

**Cr.**

Date	Particulars	J.F.	Rs.	Date	Particulars	J.F.	Rs.
2018 April 02	To Cash A/c		20,000	2018 April 30	By Balance c/d		20,000
			<b>20,000</b>				<b>20,000</b>

**Cash Account**

Dr.				Cr.			
Date	Particulars	J.F.	Rs.	Date	Particulars	J.F.	Rs.
2018				2018			
April 01	To Capital A/c		60,000	April 02	By Furniture and Fitting A/c		20,000
April 17	To Bank A/c		4,000	April 02	By Input CGST A/c		1,200
April 19	To Sameer A/c		20,000	April 02	By Input CGST A/c		1,200
April 28	To Sales A/c		1,400	April 05	By Purchase A/c		16,000
April 28	To Output CGST A/c		84	April 05	By Input CGST A/c		960
April 28	To Output SGST A/c		84	April 05	By Input CGST A/c		960
				April 13	By Stationary A/c		1,800
				April 13	By Input CGST A/c		108
				April 13	By Input CGST A/c		108
				April 13	By Ramesh A/c		10,000
				April 30	By Bank A/c		2,000
				April 30	By Balance c/d		31,232
			<b>85,568</b>				<b>85,568</b>

**Purchase Account**

Dr.				Cr.			
Date	Particulars	J.F.	Rs.	Date	Particulars	J.F.	Rs.
2018				2018			
April 05	To Cash A/c		16,000	April 30	By Balance c/d		57,000
April 08	To Ramesh A/c		11,000				
April 18	To Sen A/c		30,000				
			<b>57,000</b>				<b>57,000</b>

**Ramesh Account**

Dr.				Cr.			
Date	Particulars	J.F.	Rs.	Date	Particulars	J.F.	Rs.
2018				2018			
April 13	To Cash A/c		10,000	April 08	By Purchase A/c		11,000
April 04	To Discount received A/c		1,000	April 08	By Input CGST A/c		660
April 30	To Balance c/d		1,320	April 08	By Input SGST A/c		660
			<b>12,320</b>				<b>12,320</b>

**Sameer Account**

Dr.				Cr.			
Date	Particulars	J.F.	Rs.	Date	Particulars	J.F.	Rs.
2018				2018			
April 12	To Sales A/c		21,000	April 19	By Cash A/c		20,000
April 12	To Output IGST A/c		2,520	April 19	By Discount Allowed A/c		1,000
			<b>23,520</b>	April 30	By Balance c/d		2,520
							<b>23,520</b>

**Bank Account**

Dr.				Cr.			
Date	Particulars	J.F.	Rs.	Date	Particulars	J.F.	Rs.
2018				2018			
April 01	To Capital A/c		60,000	April 17	By Cash A/c		4,000
April 30	To Cash A/c		2,000	April 30	By Salary A/c		8,000
				April 30	By Rent A/c		5,000
				April 30	By Input CGST A/c		300
				April 30	By Input SGST A/c		300
				April 30	By Telephone Expenses A/c		2,000
				April 30	By Input CGST A/c		120
				April 30	By Input SGST A/c		120
				April 30	By Balance c/d		42,160
			<b>62,000</b>				<b>62,000</b>

**Capital Account**

Dr.				Cr.			
Date	Particulars	J.F.	Rs.	Date	Particulars	J.F.	Rs.
2018				2018			
April 30	To Balance c/d		1,20,000	April 01	By Cash A/c		60,000
				April 01	By Bank A/c		60,000
			<b>1,20,000</b>				<b>1,20,000</b>

**Rent Account**

Dr.				Cr.			
Date	Particulars	J.F.	Rs.	Date	Particulars	J.F.	Rs.
2018				2018			
April 30	To Bank A/c		5,000	April 30	By Balance c/d		5,000
			<b>5,000</b>				<b>5,000</b>

**Stationery Account**

Dr.				Cr.			
Date	Particulars	J.F.	Rs.	Date	Particulars	J.F.	Rs.
2018				2018			
April 13	To Cash A/c		1,800	April 30	By Balance c/d		1,800
			<b>1,800</b>				<b>1,800</b>

**Discount Received Account**

Dr.				Cr.			
Date	Particulars	J.F.	Rs.	Date	Particulars	J.F.	Rs.
2018				2018			
April 30	To Balance c/d		1,000	April 13	By Ramesh A/c		1,000
			<b>1,000</b>				<b>1,000</b>

**Sen Account**

Dr.				Cr.			
Date	Particulars	J.F.	Rs.	Date	Particulars	J.F.	Rs.
2018 April 30	To Balance c/d		33,600	2018 April 18 April 18 April 18	By Purchase A/c By Input CGST A/c By Input SGST A/c		30,000 1,800 1,800
			<b>33,600</b>				<b>33,600</b>

**Discount Allowed Account**

Dr.				Cr.			
Date	Particulars	J.F.	Rs.	Date	Particulars	J.F.	Rs.
2018 April 19	To Sameer A/c		1,000	2018 April 30	By Balance c/d		1,000
			<b>1,000</b>				<b>1,000</b>

**Telephone Expenses Account**

Dr.				Cr.			
Date	Particulars	J.F.	Rs.	Date	Particulars	J.F.	Rs.
2018 April 30	To Bank A/c		2,000	2018 April 30	By Balance c/d		2,000
			<b>2,000</b>				<b>2,000</b>

**Input CGST Account**

Dr.				Cr.			
Date	Particulars	J.F.	Rs.	Date	Particulars	J.F.	Rs.
2018 April 02 April 05 April 05 April 13 April 18 April 30 April 30	To Cash A/c To Cash A/c To Ramesh A/c To Cash A/c To Sen A/c To Bank A/c To Bank A/c		1,200 960 660 108 1,800 300 120	2018 April 30	By Balance c/d		5,148
			<b>5,148</b>				<b>5,148</b>

**Input SGST Account**

Dr.				Cr.			
Date	Particulars	J.F.	Rs.	Date	Particulars	J.F.	Rs.
2018 April 02 April 05 April 05 April 13 April 18 April 30 April 30	To Cash A/c To Cash A/c To Ramesh A/c To Cash A/c To Sen A/c To Bank A/c To Bank A/c		1,200 960 660 108 1,800 300 120	2018 April 30	By Balance c/d		5,148
			<b>5,148</b>				<b>5,148</b>



**Output CGST Account**

Dr.				Cr.			
Date	Particulars	J.F.	Rs.	Date	Particulars	J.F.	Rs.
2018 April 30	To Balance c/d		84	2018 April 28	To Cash A/c		84
			<b>84</b>				<b>84</b>

**Output SGST Account**

Dr.				Cr.			
Date	Particulars	J.F.	Rs.	Date	Particulars	J.F.	Rs.
2018 April 30	To Balance c/d		84	2018 April 28	To Cash A/c		84
			<b>84</b>				<b>84</b>

**Output IGST Account**

Dr.				Cr.			
Date	Particulars	J.F.	Rs.	Date	Particulars	J.F.	Rs.
2018 April 30	To Balance c/d		7,320	2018 April 12	To Sameer A/c		2,520
				April 20	To Raj Banwari A/c		4,800
			<b>7,320</b>				<b>7,320</b>

**Trial Balance  
as on April 30, 2018**

Particulars	L.F.	Dr. Rs.	Cr. Rs.
Cash		31,232	
Bank		42,160	
Capital			1,20,000
Furniture and Fittings		20,000	
Purchases		57,000	
Raj Banwari		44,800	
Sales			62,400
Salary		8,000	
Rent		5,000	
Stationary		1,800	
Discount Received			1,000
Sen			33,600
Sameer		2,520	
Ramesh			1,320
Discount Allowed		1,000	
Telephone Expenses		2,000	
Input CGST		5,148	
Input SGST		5,148	
Output CGST			84
Output SGST			84
Output IGST			7,320
		<b>2,25,808</b>	<b>2,25,808</b>

24.

**Cash Account**

<b>Dr.</b>				<b>Cr.</b>			
Date	Particulars	J.F.	Amount (Rs.)	Date	Particulars	J.F.	Amount (Rs.)
Apr 01	Balance b/d		300	Apr 30	Salaries		300
			300				300

**Bank Account**

<b>Dr.</b>				<b>Cr.</b>			
Date	Particulars	J.F.	Amount (Rs.)	Date	Particulars	J.F.	Amount (Rs.)
Apr 01	Balance b/d		7,000	Apr 15	Gobind A/c		1,500
Apr 18	Sharma A/c		2,000	Apr 20	Rent A/c		200
				Apr 20	Input CGST A/c		12
				Apr 20	Input SGST A/c		12
				Apr 30	Balance c/d		7,276
			9,000				9,000

**Input CGST Account**

<b>Dr.</b>				<b>Cr.</b>			
Date	Particulars	J.F.	Amount (Rs.)	Date	Particulars	J.F.	Amount (Rs.)
Apr 02	Gobind A/c		54	Apr 30	Balance c/d		138
Apr 05	Rahul A/c		72				
Apr 20	Bank A/c		12				
			138				138

**Input SGST Account**

Dr.				Cr.			
Date	Particulars	J.F.	Amount (Rs.)	Date	Particulars	J.F.	Amount (Rs.)
Apr 02	Gobind A/c		54	Apr 30	Balance c/d		138
Apr 05	Rahul A/c		72				
Apr 20	Bank A/c		12				
			138				138

**Output IGST Account**

Dr.				Cr.			
Date	Particulars	J.F.	Amount (Rs.)	Date	Particulars	J.F.	Amount (Rs.)
Apr 30	Balance c/d		396	Apr 03	Sharma A/c		120
				Apr 08	Zahir A/c		60
				Apr 20	Sharma A/c		96
				Apr 25	Zahir A/c		120
			396				396

**Purchases Account**

Dr.				Cr.			
Date	Particulars	J.F.	Amount (Rs.)	Date	Particulars	J.F.	Amount (Rs.)
Apr 02	Gobind A/c		900	Apr 30	Balance c/d		2,100
Apr 05	Rahul A/c		1,200				
			2,100				2,100

**Sales Account**

Dr.				Cr.			
Date	Particulars	J.F.	Amount (Rs.)	Date	Particulars	J.F.	Amount (Rs.)
Apr 30	Balance c/d		3,300	Apr 03	Sharma A/c		1,000
				Apr 08	Zahir A/c		500
				Apr 20	Sharma A/c		800
				Apr 25	Zahir A/c		1,000
			3,300				3,300

**Capital Account**

Dr.				Cr.			
Date	Particulars	J.F.	Amount (Rs.)	Date	Particulars	J.F.	Amount (Rs.)
Apr 01	Balance b/d		9,700	Apr 30	Balance c/d		9,700
			9,700				9,700

**Salary Account**

Dr.				Cr.			
Date	Particulars	J.F.	Amount (Rs.)	Date	Particulars	J.F.	Amount (Rs.)
Apr 30	Cash A/c		300	Apr 30	Balance c/d		300
			300				300

**Rent Account**

<b>Dr.</b>				<b>Cr.</b>			
Date	Particulars	J.F.	Amount (Rs.)	Date	Particulars	J.F.	Amount (Rs.)
Apr 20	Bank A/c		200	Apr 30	Balance c/d		200
			200				200

**Discount Allowed Account**

<b>Dr.</b>				<b>Cr.</b>			
Date	Particulars	J.F.	Amount (Rs.)	Date	Particulars	J.F.	Amount (Rs.)
Apr 18	Sharma A/c		50	Apr 30	Balance c/d		50
			50				50

**Bills Payable Account**

<b>Dr.</b>				<b>Cr.</b>			
Date	Particulars	J.F.	Amount (Rs.)	Date	Particulars	J.F.	Amount (Rs.)
Apr 30	Balance c/d		1,000	Apr 01	Balance b/d		1,000
			1,000				1,000

**Stock Account**

Dr.				Cr.			
Date	Particulars	J.F.	Amount (Rs.)	Date	Particulars	J.F.	Amount (Rs.)
Apr 01	Balance b/d		4,000	Apr 30	Balance c/d		4,000
			4,000				4,000

**Gobind Account**

Dr.				Cr.			
Date	Particulars	J.F.	Amount (Rs.)	Date	Particulars	J.F.	Amount (Rs.)
Apr 15	Bank A/c		1,500	Apr 01	Balance b/d		2,000
Apr 30	Balance c/d		1,508	Apr 02	Purchases A/c		900
				Apr 02	Input CGST A/c		54
				Apr 02	Input CGST A/c		54
			3,008				3,008

**Zahir Account**

Dr.				Cr.			
Date	Particulars	J.F.	Amount (Rs.)	Date	Particulars	J.F.	Amount (Rs.)
Apr 01	Balance b/d		800	Apr 30	Balance c/d		2,480
Apr 08	Sales A/c		500				
Apr 08	Output IGST A/c		60				
Apr 25	Sales A/c		1,000				
Apr 25	Output IGST A/c		120				
			2,480				2,480

**Sharma Account**

Dr.				Cr.			
Date	Particulars	J.F.	Amount (Rs.)	Date	Particulars	J.F.	Amount (Rs.)
Apr 01	Balance b/d		1,500	Apr 18	Bank A/c		2,000
Apr 03	Sales A/c		1,000	Apr 18	Discount		50
Apr 03	Output IGST A/c		120	Apr 30	Balance c/d		1,466
Apr 20	Sales A/c		800				
Apr 20	Output IGST A/c		96				
			3,516				3,516

**Rahul Account**

Dr.				Cr.			
Date	Particulars	J.F.	Amount (Rs.)	Date	Particulars	J.F.	Amount (Rs.)
	Balance c/d		2,244	Apr 01	Balance b/d		900
				Apr 05	Purchases A/c		1,200
				Apr 05	Input CGST A/c		72
				Apr 05	Input CGST A/c		72
			2,244				2,244

**Trial Balance  
as on Apr 30, 2018**

S.No.	List of Items	Debit Balances	Credit Balances
1	Bank	7,276	
2	Input CGST A/c	138	
3	Input SGST A/c	138	
4	Output ISGT A/c		396
5	Purchases	2,100	
6	Sales		3,300
7	Capital		9,700
8	Salary	300	
9	Rent	200	
10	Discount Allowed	50	
11	Bills Payable		1,000
12	Stock	4,000	
13	Gobind		1,508
14	Zahir	2,480	
15	Sharma	1,466	
16	Rahul		2,244
	<b>Total</b>	<b>18,148</b>	<b>18,148</b>

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**Cash Book**

Dr.				Cr.			
Date	Particulars	L.F.	Cash (Rs.)	Date	Particulars	L.F.	Cash (Rs.)
2018				2018			
Apr 01	Balance b/d		6,400	Apr 04	Bank A/c		80,000
Apr 03	Anupama A/c		1,00,000	Apr 06	Wages A/c		30,000
Apr 05	Commission A/c		6,000	Apr 11	Drawings A/c		10,000
Apr 05	Output CGST A/c		360	Apr 12	Furniture A/c		4,000
Apr 05	Output SGST A/c		360	Apr 12	Input CGST A/c		240
Apr 07	Bank A/c		30,000	Apr 12	Input SGST A/c		240
Apr 09	Sales A/c		10,000	Apr 13	Rama A/c		1,200
Apr 09	Output CGST A/c		600	Apr 14	Office Fan A/c		1,500
Apr 09	Output SGST A/c		600	Apr 14	Input CGST A/c		90
Apr 20	Interest A/c		500	Apr 14	Input SGST A/c		90
				Apr 15	Drawings A/c		800
				Apr 16	Stationery A/c		1,000
				Apr 16	Input CGST A/c		60
				Apr 16	Input SGST A/c		60
					Office Expenses		
				Apr 17	A/c		500
				Apr 18	Raman A/c		900
					Electricity Charges		
				Apr 19	A/c		100
				Apr 30	Bank A/c		22,040
				Apr 30	Balance c/d		2,000
			1,54,820				1,54,820



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## Cash Book

Dr.

Cr.

Date	Particulars	L.F.	Cash (Rs)	Bank (Rs)	Date	Particulars	L.F.	Cash (Rs)	Bank (Rs)
2018					2018				
Jan 01	Capital A/c		50,000		Jan 02	Bank A/c	C	20,000	
Jan 02	Cash A/c	C		20,000	Jan 02	Purchases A/c		5,000	
Jan 06	Sales A/c		2,000		Jan 02	Input CGST A/c		300	
Jan 06	Output CGST A/c		120		Jan 02	Input SGST A/c		300	
Jan 06	Output SGST A/c		120		Jan 04	Wages A/c		500	
Jan 10	Sales A/c			3,600	Jan 06	Purchases A/c		10,000	
Jan 10	Output CGST A/c			240	Jan 06	Input CGST A/c	C	600	
Jan 10	Output SGST A/c			240	Jan 06	Input SGST A/c		600	
Jan 10	Amit A/c		5,900		Jan 15	Bhaskar A/c		2,800	
Jan 27	Transport Co.			10,000	Jan 28	Cash A/c	C		5,000
Jan 28	Bank A/c	C	5,000		Jan 31	Balance c/d		23,040	29,080
			63,140	34,080				63,140	34,080

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## Cash Book

Dr.					Cr.				
Date	Particulars	L.F.	Cash (Rs)	Bank (Rs)	Date	Particulars	L.F.	Cash (Rs)	Bank (Rs)
2018					2018				
Apr 01	Balance b/d		2,000	24,500	Apr 05	Bank A/c	C	50,000	
Apr 02	Sales A/c		60,000		Apr 07	Sohan A/c			10,000
Apr 02	Output CGST A/c		3,600		Apr 16	Furniture A/c			10,000
Apr 02	Output SGST A/c		3,600		Apr 16	Input CGST A/c			600
Apr 05	Cash A/c	C		50,000	Apr 16	Input SGST A/c			600
Apr 09	Sales A/c		10,000		Apr 20	Bank A/c	C	2,500	
Apr 09	Output CGST A/c		600		Apr 22	Suman A/c			2,500
Apr 09	Output SGST A/c		600		Apr 26	Suman A/c		2,500	
Apr 12	National Insurance Co. Ltd.			19,800	Apr 28	Commission A/c			300
Apr 14	Sales A/c		7,000		Apr 28	Input CGST A/c			18
Apr 14	Output CGST A/c		1,500		Apr 28	Input SGST A/c			18
Apr 14	Output SGST A/c		1,500		Apr 29	Insurance Premium A/c			2,500
Apr 18	Old Furniture A/c		10,000		Apr 30	Balance c/d		46,600	95,264
Apr 18	Output CGST A/c		600						
Apr 18	Output SGST A/c		600						
Apr 20	Cheques in Hand A/c			17,500					
Apr 20	Cash A/c	C		2,500					
Apr 26	Suman A/c			2,500					
Apr 30	Nigam A/c			5,000					
			1,01,600	1,21,800				1,01,600	1,21,800

28.

Petty Cash Book									
Receipts Rs.	Date	Voucher No	Particulars	Total PaymentRs.	Postage and TelegramRs.	StationeryRs.	Conveyance and Travelling Expenses Rs.	CarriageRs.	SundriesRs.
20,000	2018		To Cash A/c						
	Apr 1		By Postage and Telegram A/c	1,600	1,600				
	Apr 2		By Stationery A/c	1,000		1,000			
	Apr 5		By Advertisement A/c	2,000					2,000
	Apr 8		By Wages A/c	800					800
	Apr 12		By Carriage A/c	600				600	
	Apr 16		By Conveyance A/c	880			880		
	Apr 20		By Travelling Expenses A/c	3,200			3,200		
	Apr 25		By Postage and Telegram A/c	480	480				
	Apr 27		By Office Cleaning A/c	400					400
	Apr 28		By Postage and Telegram A/c	800	800				
	Apr 29		By Legal Charges A/c	190	190				
	Apr 30			<b>1,1950</b>	<b>3,070</b>	<b>1,000</b>	<b>4,080</b>	<b>600</b>	<b>3,200</b>
				8,050					
20,000	Apr 30		By Balance c/d	20,000					

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In the Books of Sri R Petty Cash Books									
Receipts	Date	Voucher No	Particulars	Total PaymentRs.	Postage and StationeryRs.	Entertainment Rs.	Travelling and Conveyance Rs.	RepairsRs.	SundriesRs.
	2017								
1,349	Sep 07		To Balance b/d						
3,651	Sep 07		To Cash A/c						
	Sep 07		By Postage and Stationery A/c	123	123				
	Sep 07		By Postage and Stationery A/c	321	321				
	Sep 07		By Entertainment A/c	54		54			
	Sep 08		By Travelling and Conveyance A/c	126			126		
	Sep 08		By Miscellaneous Expenses A/c	11					11
	Sep 08		By Entertainment A/c	72		72			
	Sep 09		By Repairs A/c	1,567				1,567	
	Sep 10		By Postage and Stationery A/c	174	174				
	Sep 10		By Entertainment A/c	127		127			
	Sep 10		By Travelling and Conveyance A/c	673			673		
	Sep 11		By Postage and Stationery A/c	41	41				
	Sep 11		By Entertainment A/c	12		12			
	Sep 12		By Miscellaneous Expenses A/c	201					201
	Sep 12		By Travelling and Conveyance A/c	51			51		
	Sep 12		By Postage and Stationery A/c	483	483				
	Sep 12		By Repairs A/c	30				30	
				<b>4,066</b>	<b>1,142</b>	<b>265</b>	<b>850</b>	<b>1,597</b>	<b>212</b>
	Sep 12		By Balance c/d	934					
5,000				5,000					
934	Sep 13		To Balance b/d						
4,066	Sep 13		To Cash A/c						