

Q.No.

Q.No.

Q. No.
Question
No.

1.	Purchases A/c	Dr.	3000	
	TO cash A/c	Cr.		2700
	TO DISC. Received A/c			300
	(Being goods purchased @ 10% CD for cash)			
3.	Cash A/c	Dr.	3800	
	DISC. Allowed A/c	Dr.	200	
	TO sales A/c			4000
	(Being goods sold @ 5% CD for cash)			
5.	Furniture A/c	Dr.	7200	
	TO Poona Traders A/c			7000
	TO cash A/c			200
	(Being furniture purchased on credit from P. traders and carriage paid in cash)			
8.	Purchases A/c	Dr.	1800	
	TO Mr. Dilip A/c			1800
	(Being goods purchased from Dilip @ 10% TD on credit)			

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31

salary A/c

Dr.

400

To cash A/c

400

(Being salary paid
in cash)

Books of Sachin

Cash A/c

Cr.

Dr.				Cr.	
01/01/11	TO Capital A/c	50000	01/01/11	By Pur A/c	2700
31/01/11	TO Sales A/c	9800	05/01/11	By Fur A/c	200
25/01/11	TO Mach A/c	7000	15/01/11	By off Rent A/c	600
			15/01/11	By Draw A/c	300
			28/01/11	By Draw A/c	1000
			30/01/11	By Dilip A/c	1800
			31/01/11	By sal A/c	400
			31/01/11	By Bal c/d	53800
		<u>60800</u>			<u>60800</u>
01/02/11	TO Bal b/d	53800			

Capital A/c

Cr.

Dr.				Cr.	
			01/01/11	By cash A/c	50000
			01/01/11	By Mach A/c	15000
31/01/11	TO Bal c/d	75000	01/01/11	By Pur A/c	10000
		<u>75000</u>			<u>75000</u>
			01/02/11	By Bal b/d	75000

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10	Mahendra A/c	Dr.	7000	
	TO sales A/c			7000
	(Being goods sold to Mahendra @ 12.5% CD on credit)			
15	Office Rent A/c	Dr.	600	
	Drawings A/c	Dr.	300	
	TO cash A/c			900
	(Being office rent and house rent paid in cash)			
18	Drawings A/c	Dr.	1000	
	TO cash A/c			1000
	(Being cash withdrawn for personal use)			
20	Mr. Dilip A/c	Dr.	1800	
	TO cash A/c			1800
	(Being amount paid to Dilip)			
25	cash A/c	Dr.	7000	
	TO Mahendra A/c			7000
	(Being amount received from Mahendra)			

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Dr

Discount Allowed A/c

Cr

9/01/11	TO sales A/c	200	31/01/11	By Bal c/d	200
		<u>200</u>			<u>200</u>
01/02/11	TO Bal b/d	200			

Dr.

sales A/c

Cr.

			03/01/11	By cash A/c	3800
			03/01/11	By D. Allow A/c	200
31/01/11	TO Bal c/d	11000	10/01/11	By Mahend A/c	7000
		<u>11000</u>			<u>11000</u>
			01/02/11	By Bal b/d	11000

Dr.

Poona Traders A/c

Cr.

31/01/11	TO Bal c/d	7000	05/01/11	By fur A/c	7000
		<u>7000</u>			<u>7000</u>
			01/02/11	By Bal b/d	7000

Dr

Dilip A/c

Cr.

20/01/11	TO cash A/c	1800	08/01/11	By Pur A/c	1800
		<u>1800</u>			<u>1800</u>

Dr		Machinery A/c		Cr	
01/01/11	TO Capital A/c	15000	31/01/11	By Bal c/d	15000
		15000			15000
01/02/11	TO Bal b/d	15000			

Dr		Furniture A/c		Cr	
01/01/11	TO Capital A/c	10000			
05/01/11	TO Poonat A/c	7000			
05/01/11	TO Cash A/c	200	31/01/11	By Bal c/d	17200
		17200			17200
01/02/11	TO Bal b/d	17200			

Dr		Purchases A/c		Cr	
01/01/11	TO Cash A/c	2700			
01/01/11	TO D. Rec A/c	300			
01/01/11	TO Dilip A/c	1800	31/01/11	By Bal c/d	4800
		4800			4800
01/02/11	TO Bal b/d	4800			

Dr		Discount Received A/c		Cr	
31/01/11	TO Bal c/d	300	01/01/11	By Pur A/c	300
		300			300
			01/02/11	By Bal b/d	300

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BOOKS OF TUSHAR GENERAL STORES

Purchase Book

Date	Name of supplier	Inward Invoice No.	L	Amount (₹)
May 20/11	Jaya	231	F	13650
20	Anita	545		12250
24	Satya	630		2450
				<u>28350</u>

Sales Book

Date	Name of Customer	Outward Invoice No.	L	Amount (₹)
May 20/11	Priya	341	F	18000
7	Sneha	342		13050
20	Anita	343		26650
22	Kailas Traders	344		15640
				<u>72740</u>

Purchase Ret Book

Date	Name of supplier	Debit note no.	L	Amount (₹)
May 20/11	Jaya	84	F	3185
29	Satya	95		460
				<u>3645</u>

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Dr.		Mahendra A/c		Cr.	
15/01/11	TO sales A/c	7000	25/01/11	By Cash A/c	7000
		<u>7000</u>			<u>7000</u>

Dr.		Office Rent A/c		Cr.	
15/01/11	TO cash A/c	600	31/01/11	By Bal c/d	600
		<u>600</u>			<u>600</u>
01/02/11	TO Bal b/d	600			

Dr.		Drawings A/c		Cr.	
15/01/11	TO cash A/c	300			
28/01/11	TO cash A/c	1000	31/01/11	By Bal c/d	1300
		<u>1300</u>			<u>1300</u>
01/02/11	TO Bal b/d	1300			

Dr.		Salary A/c		Cr.	
31/01/11	TO cash A/c	400	31/01/11	By Bal c/d	400
		<u>400</u>			<u>400</u>
01/02/11	TO Bal b/d	400			

