



J.K. SHAH[®]
TEST SERIES
Evaluate Learn Succeed

SUGGESTED SOLUTION

FYJC

SUBJECT - BOOK KEEPING & ACCOUNTANCY

Test Code – FYJ 6068 A

BRANCH - () (Date :)

Head Office : Shraddha, 3rd Floor, Near Chinai College, Andheri (E), Mumbai – 69.

Tel : (022) 26836666

ANSWER : 1**(05)**

1. Ledger folio
2. Debtor
3. Bank overdraft
4. Loss by fire
5. Ledger

ANSWER : 2**(05)**

**In the books of Nabha
Abha's Account**

Date	Particulars	J.F.	Amt.(Rs.)	Date	Particulars	J.F.	Amt.(Rs.)
2019				2019			
Sept 1	To Balance b/d		22,000	Sept 3	By Cash A/c.		16,000
Sept 9	To Sales A/c.		5,000	20	By Cash A/c.		5,700
				20	By Discount allowed A/c.		300
				25	By Sales Return A/c.		550
				30	By Cash A/c.		1,500
				30	By Balance c/d.		2,950
							27,000
2019 Oct 1	To Balance b/d		2,950				

**In the books of Abha
Nabha's Account**

Dr.				Cr.			
Date	Particulars	J.F.	Amt. (Rs.)	Date	Particulars	J.F.	Amt.(Rs.)
2019				2019			
Sept 3	To Cash A/c.		16,000	Sept 1	By Balance b/d		22,000
20	To Cash A/c.		5,700	9	By Purchases A/c.		5,000
20	To Discount Received A/c.		300				
25	To Purchase Return A/c.		550				
30	To Cash A/c.		1,500				
30	To Balance c/d		2,950				
			27,000				27,000
				2019 Oct 1	By Balance b/d		2,950

Note : In the books Nabha, Abha is having debit balance so she is a debtor of Nabha.
In the books Abha, Nabha is having credit balance so she is a creditor of Abha.

In the Ledger of Madanlal
Cash A/c.

Date	Particulars	J.F. No.	Amt. (Rs.)	Date	Particulars	J.F. No.	Amt. (Rs.)
2019				2019			
Aug. 3	To Sales A/c.		8,000	Aug. 4	By Rent A/c.		3,000
7	To Cash A/c.		4,500	4	By Electricity A/c.		500
19	To Sale of Scrap A/c.		1,500	8	By Bank A/c		2,000
				10	By Furniture A/c.		2,000
				27	By Bank A/c.		4,500
				31	By Balance c/d		2,000
			14,000				14,000
2019							
Sept. 1	To Balance b/d		2,000				

Bank A/c.

Dr.				Cr.			
Date	Particulars	J.F.	Amt. (Rs.)	Date	Particulars	J.F.	Amt.(Rs.)
2019				2019			
Aug. 1	To Capital A/c.		40,000	Aug. 5	By Investment in Shares A/c.		5,750
8	To Cash A/c.		2,000	9	By Drawings A/c.		3,000
31	To Cash A/c.		4,500	31	By Balance c/d		37,750
			46,500				46,500
2019							
Sept. 1	To Balance b/d		37,750				

Purchase A/c.

Dr.				Cr.			
Date	Particulars	J.F.	Amt. (Rs.)	Date	Particulars	J.F.	Amt.(Rs.)
2019				2019			
Aug. 2	To Aseem's A/c.		13,500	Aug. 6	By Drawings A/c.		500
				31	By Balance c/d		13,000
			13,500				13,500
2019							
Sept. 1	To Balance b/d		13,000				

Sales A/c.

Dr.				Cr.			
Date	Particulars	J.F.	Amt. (Rs.)	Date	Particulars	J.F.	Amt.(Rs.)
2019				2019			
Aug. 31	To Balance c/d		13,000	Aug. 3	By Cash A/c.		8,000
				7	By Cash A/c.		4,500
				7	By Discount A/c.		500
			13,000				13,000
				2019			
				Sept. 1	By Balance b/d		13,000

Capital A/c.

Dr.				Cr.			
Date	Particulars	J.F.	Amt. (Rs.)	Date	Particulars	J.F.	Amt.(Rs.)
2019 Aug. 31	To Balance c/d		40,000	2019 Aug. 1	By Bank A/c.		40,000
			40,000				40,000
					2019 Sept. 1	By Balance b/d	