

Date : Marks : 20	FYJC Subject : Book Keeping and Accountancy Chapter – Ledger	Duration: 1 Hr. 15 Min. Set No. :
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SOLUTION

Q.1. In the books of _____
Ledger Account

Dr. Rakesh's Account					Cr.				
	Date	Particulars	L.	Amt.	Date	Particulars	L.	Amt.	
			F.	(₹)			F.	(₹)	
	2009				2009				
1	June 1	To Balance b/d		4,000	June 27	By Sales Return A/c		400	1
1/2	17	To Sales A/c		2,000	30	By Balance c/d		5,600	1
				6,000				6,000	
	2010								
1/2	July 01	To Balance b/d		5,600					

Dr. Kishor's Account					Cr.				
	Date	Particulars	L.	Amt.	Date	Particulars	L.	Amt.	
			F.	(₹)			F.	(₹)	
	2009				2009				
1/2	June 30	To Balance b/d		6,500	June 1	By Balance b/d		5,000	1
					22	By Purchased A/c		1,500	1
				6,500				6,500	
					2010				
					July 1	By Balance b/d		6,500	1/2

Dr. Nagin's Account					Cr.				
	Date	Particulars	L.	Amt.	Date	Particulars	L.	Amt.	
			F.	(₹)			F.	(₹)	
	2009				2009				
1	June 28	To Cash A/c		2,450	June 1	By Balance b/d		2,500	1
1	28	To Discount Received A/c		50					
				2,500				2,500	

Q.2. In the books of Abhay
Cash A/c

Dr. Cash A/c					Cr.				
	Date	Particulars	L.	Amt.	Date	Particulars	L.	Amt.	
			F.	(₹)			F.	(₹)	
	2009				2009				
1/2	May 1	To Capital A/c		8,000	May 8	By Purchases A/c		3,000	1/2
1/2	18	To Sales A/c		4,000	13	By Drawings A/c		700	1/2
1/2	26	To Pradeep's A/c		1,450	30	By Nitin's A/c		2,000	1/2
					31	By Advertisement A/c		1,000	1/2
					31	By Balance c/d		6,750	1/2
				13,450				13,450	

Dr.		Capital A/c						Cr.	
Date	Particulars	L.	Amt.	Date	Particulars	L.	Amt.		
		F.	(₹)			F.	(₹)		
2009 May 31	To Balance c/d		8,000	2009 May 1	By Cash A/c		8000	½	
			8,000				8,000		

Dr.		Purchases A/c						Cr.	
Date	Particulars	L.	Amt.	Date	Particulars	L.	Amt.		
		F.	(₹)			F.	(₹)		
½ 2009 May 8	To Cash A/c		3,000	2009 May 31	By Balance c/d		3,000		
			3,000				3,000		

Dr.		Drawings A/c						Cr.	
Date	Particulars	L.	Amt.	Date	Particulars	L.	Amt.		
		F.	(₹)			F.	(₹)		
½ 2009 May 13	To Cash A/c		700	2009 May 31	By Balance c/d		700		
			700				700		

Dr.		Sales A/c						Cr.	
Date	Particulars	L.	Amt.	Date	Particulars	L.	Amt.		
		F.	(₹)			F.	(₹)		
2009 May 31	To Balance c/d		5,500	2009 May 18	By cash A/c		4,000	½	
				26	By Pradeep's A/c		1,500	½	
			5,500				5,500		

Dr.		Vehicle A/c						Cr.	
Date	Particulars	L.	Amt.	Date	Particulars	L.	Amt.		
		F.	(₹)			F.	(₹)		
½ 2009 May 22	To Nitin's A/c		2,000	2009 May 31	By Balance c/d		2,000		
			2,000				2,000		

Dr.		Nitin's A/c						Cr.	
Date	Particulars	L.	Amt.	Date	Particulars	L.	Amt.		
		F.	(₹)			F.	(₹)		
½ 2009 May 30	To Cash A/c		2,000	2009 May 22	By Vehicle A/c		2,000	½	
			2,000				2,000		

Dr. Pradeep's A/c Cr.

	Date	Particulars	L.	Amt.		Date	Particulars	L.	Amt.	
			F.	(₹)				F.	(₹)	
	2009 May 26	To Sales A/c		1,500		2009 May 28	By Cash A/c		1,450	½
						28	By Discount A/c		50	½
				<u>1,500</u>					<u>1,500</u>	

Dr. Discount A/c Cr.

	Date	Particulars	L.	Amt.		Date	Particulars	L.	Amt.	
			F.	(₹)				F.	(₹)	
½	2009 May 28	To Pradeep's A/c		50		2009 May 31	By Balance c/d		50	
				<u>50</u>					<u>50</u>	

Dr. Advertisement A/c Cr.

	Date	Particulars	L.	Amt.		Date	Particulars	L.	Amt.	
			F.	(₹)				F.	(₹)	
½	2009 May 31	To Cash A/c		1,000		2009 May 31	By Balance c/d		1,000	
				<u>1,000</u>					<u>1,000</u>	

