

Ledger

Question:1

On 1st April, 2019, Mohit, Delhi started business with a capital of 50,000. He made the following transactions during the month of April:

2019		
April 3	Purchased goods from Rita, Delhi on credit for	20,000
April 4	Cash paid to Rita	10,000
April 6	Goods sold to Rohit, Chandigarh	25,000
April 8	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, Chandigarh	10,000
April 30	Received cash from Rohit	6,000

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

Solution:

Journal

Date	Particulars	L.F.	Debit Amount ()	Credit Amount ()
2019 Apr.01	Cash A/c To Capital A/c <i>Business started with cash</i>	Dr.	50,000	50,000
Apr.03	Purchases A/c To Rita <i>Goods purchased from Rita on credit</i>	Dr.	20,000	20,000
Apr.04	Rita To Cash A/c <i>Cash paid to Rita</i>	Dr.	10,000	10,000
Apr.06	Rohit To Sales A/c <i>Goods sold to Rohit on credit</i>	Dr.	25,000	25,000
Apr.08	Cash A/c To Rohit <i>Cash received from Rohit</i>	Dr.	20,000	20,000
Apr.12	Purchases A/c To Rita <i>Goods purchased from Rita on credit</i>	Dr.	12,000	12,000
Apr.18	Rita To Cash A/c <i>Cash paid to Rita</i>	Dr.	20,000	20,000
Apr.25	Rohit To Sales A/c <i>Goods Sold to Rohit</i>	Dr.	10,000	10,000
Apr.30	Cash A/c To Rohit <i>Cash received from Rohit</i>	Dr.	6,000	6,000

Cash Account

Dr.					Cr.		
Date	Particulars	J.F.	Amount ()	Date	Particulars	J.F.	Amount ()
2019				2019			

Apr.01	Capital A/c		50,000	Apr.04	Rita		10,000
Apr.08	Rohit		20,000	Apr.18	Rita		20,000
Apr.30	Rohit		6,000	Apr.30	Balance c/d		46,000
			76,000				76,000
May.01	Balance b/d		46,000				

Capital Account

Dr.				Cr.			
Date	Particulars	J.F.	Amount ()	Date	Particulars	J.F.	Amount ()
2019 Apr.30	Balance c/d		50,000	2019 Apr.01	Cash A/c		50,000
			50,000				50,000
				May.01	Balance b/d		50,000

Purchases Account

Dr.				Cr.			
Date	Particulars	J.F.	Amount ()	Date	Particulars	J.F.	Amount ()
2019 Apr.03	Rita		20,000	2019 Apr.30	Balance c/d		32,000
Apr.12	Rita		12,000				32,000
			32,000				32,000
May.01	Balance b/d		32,000				

Rita

Dr.				Cr.			
Date	Particulars	J.F.	Amount Rs	Date	Particulars	J.F.	Amount Rs
2018 Apr.04	Cash A/c		10,000	2018 Apr.03	Purchases A/c		20,000
Apr.18	Cash A/c		20,000	Apr.12	Purchases A/c		12,000
Apr.30	Balance c/d		2,000				32,000
			32,000				32,000
				May.01	Balance b/d		2,000

Rohit

Dr.				Cr.			
Date	Particulars	J.F.	Amount Rs	Date	Particulars	J.F.	Amount Rs
2018 Apr.06	Sales A/c		25,000	2018 Apr.08	Cash A/c		20,000
Apr.25	Sales A/c		10,000	Apr.30	Cash A/c		6,000
				Apr.30	Balance c/d		9,000
			35,000				35,000
May.01	Balance b/d		9,000				

Sales Account

Dr.				Cr.			
Date	Particulars	J.F.	Amount Rs	Date	Particulars	J.F.	Amount Rs
2018 Apr.30	Balance c/d		35,000	2018 Apr.06	Rohit		25,000
				Apr.25	Rohit		10,000

			35,000				35,000
				May.01	Balance b/d		35,000

Question:2

Suresh, Kanpur commenced business on 1st January, 2019 introducing capital in cash 1,00,000. His other transactions during the month were as follows:

2019		
Jan 1	Started business with cash	1,00,000
Jan 2	Bought goods for cash	20,000
Jan 3	Sold goods for cash	7,000
Jan 15	Sold goods to Shravan, Delhi	6,000
Jan 18	Bought goods on credit from Anurag, Kanpur	50,000
Jan 19	Goods returned to Anurag	5,000
Jan 20	Sold goods for cash	30,000
Jan 22	Paid electricity bill	1,000
Jan 28	Paid for telephone bill	500
Jan 29	Paid rent	800
Jan 31	Paid wages	3000

Enter the above transactions in his books of account.

Solution:

Journal

Date	Particulars	L.F.	Debit Amount	Credit Amount
2019				
Jan 01	Cash A/c Dr. To Capital A/c <i>Started business with cash</i>		1,00,000	1,00,000
Jan 02	Purchases A/c Dr. To Cash A/c <i>Goods purchased</i>		20,000	20,000
Jan 03	Cash A/c Dr. To Sales A/c <i>Goods sold</i>		7,000	7,000
Jan 15	Shravan A/c Dr. To Sales A/c <i>Goods sold</i>		6,000	6,000
Jan 18	Purchases A/c Dr. To Anurag A/c <i>Goods purchased</i>		50,000	50,000
Jan 19	Anurag A/c Dr. To Purchases Return A/c <i>Goods returned</i>		5,000	5,000
Jan 20	Cash A/c Dr. To Sales A/c <i>Goods sold</i>		30,000	30,000

Jan 22	Electricity Expenses A/c To Cash A/c <i>Paid electricity bill</i>	Dr.	1,000	1,000
Jan 28	Telephone Expenses A/c To Cash A/c <i>Paid telephone bill</i>	Dr.	500	500
Jan 29	Rent A/c To Cash A/c <i>Paid rent</i>	Dr.	800	800
Jan 31	Wages A/c To Cash A/c <i>Paid wages</i>	Dr.	3,000	3,000

Cash Account

Dr.				Cr.			
Date	Particulars	J.F.	Amount	Date	Particulars	J.F.	Amount
Jan 01	Capital A/c		1,00,000	Jan 02	Purchases A/c		20,000
Jan 03	Sales A/c		7,000	Jan 22	Electricity Expenses A/c		1,000
Jan 20	Sales A/c		30,000	Jan 28	Telephone Expenses A/c		500
				Jan 29	Rent A/c		800
				Jan 31	Wages A/c		3,000
				Jan 31	Balance c/d		1,11,700
			1,37,000				1,37,000

Capital Account

Dr.				Cr.			
Date	Particulars	J.F.	Amount	Date	Particulars	J.F.	Amount
Jan 01	Cash A/c		1,00,000	Jan 31	Balance c/d		1,00,000
			1,00,000				1,00,000

Purchases Account

Dr.				Cr.			
Date	Particulars	J.F.	Amount	Date	Particulars	J.F.	Amount
Jan 02	Cash A/c		20,000	Jan 31	Balance c/d		70,000
Jan 18	Anurag A/c		50,000				70,000
			70,000				

Sales Account

Dr.				Cr.			
Date	Particulars	J.F.	Amount	Date	Particulars	J.F.	Amount
Jan 31	Balance c/d		43,000	Jan 03	Cash A/c		7,000
			43,000	Jan 15	Shravan A/c		6,000
				Jan 20	Cash A/c		30,000
							43,000

Shravan Account

Dr.				Cr.			
Date	Particulars	J.F.	Amount	Date	Particulars	J.F.	Amount
Jan 15	Sales A/c		6,000	Jan 31	Balance c/d		6,000
			6,000				6,000

Anurag Account

Dr.				Cr.			
Date	Particulars	J.F.	Amount	Date	Particulars	J.F.	Amount
Jan 19	Purchases Return A/c		5,000	Jan 18	Purchases A/c		50,000
Jan 31	Balance c/d		45,000				
			50,000				50,000

Purchases Return Account

Dr.				Cr.			
Date	Particulars	J.F.	Amount	Date	Particulars	J.F.	Amount
Jan 31	Balance c/d		5,000	Jan 19	Anurag A/c		5,000
			5,000				5,000

Electricity Expenses Account

Dr.				Cr.			
Date	Particulars	J.F.	Amount	Date	Particulars	J.F.	Amount
Jan 22	Cash A/c		1,000	Jan 31	Balance c/d		1,000
			1,000				1,000

Telephone Expenses Account

Dr.				Cr.			
Date	Particulars	J.F.	Amount	Date	Particulars	J.F.	Amount
Jan 28	Cash A/c		500	Jan 31	Balance c/d		500
			500				500

Rent Account

Dr.				Cr.			
Date	Particulars	J.F.	Amount	Date	Particulars	J.F.	Amount
Jan 29	Cash A/c		800	Jan 31	Balance c/d		800
			800				800

Wages Account

Dr.				Cr.			
Date	Particulars	J.F.	Amount	Date	Particulars	J.F.	Amount
Jan 31	Cash A/c		3,000	Jan 31	Balance c/d		3,000
			3,000				3,000

Question:3

Journalise the following transactions in the books of Afzal, Kolkata and post them to the Ledger:

2019		
Jan. 1	Started business with cash	1,00,000
Jan. 3	Bought goods on credit from Gupta & Co., Delhi	20,000
Jan. 5	Cash sales	5,000
Jan. 8	Cash purchases	8,000
Jan. 10	Sold goods to Ahmed & Co., Lucknow	10,000
Jan. 11	Deposited cash in bank	50,000
Jan. 13	Purchased a computer for office	20,000
Jan. 15	Took a loan from Mehboob	70,000
Jan. 16	Goods returned by Ahmed & Co.	2,000
Jan. 17	Purchased furniture from Mehfil Mart, Kolkata	10,000
Jan. 18	Paid interest to Mehboob	2,000
Jan. 19	Received claim from Ahmed & Co. for defects in goods supplied to them. Claim was accepted and rebate was allowed.	1,000
Jan. 22	Paid rent by cheque	2,000
Jan. 24	Withdrew from bank	20,000
Jan. 25	Sales of goods at counter after allowing trade discount of 10%	10,000
Jan. 26	Goods purchased from Gupta & Co., Delhi were destroyed by accident	10,000
Jan. 27	Advertisement expenses paid through bank	5,000
Jan. 28	Ahmed & Co. settled their account by cheque	7,000
Jan. 29	Paid the due amount to Gupta & Co. by cheque after availing discount of 800	
Jan. 31	Sold old newspapers	500

Solution:

Journal of Afjal, Kolkata

Date	Particulars	L.F.	Debit Amount	Credit Amount
2019				
Jan.01	Cash A/c Dr. To Capital A/c <i>Business started with cash</i>		1,00,000	1,00,000
Jan.03	Purchases A/c Dr. To Gupta & Co. <i>Goods purchased on credit</i>		20,000	20,000
Jan.05	Cash A/c Dr. To Sales A/c <i>Goods sold for cash</i>		5,000	5,000
Jan.08	Purchases Dr. To Cash A/c <i>Goods purchased for cash</i>		8,000	8,000
Jan.10	Ahmed & Co. Dr.		10,000	

	To Sales A/c <i>Goodssoldoncredit</i>			10,000	
Jan.11	Bank A/c To Cash A/c <i>Cashdepositedintobank</i>	Dr.	50,000	50,000	
Jan.13	Computers A/c To Cash A/c <i>Computerspurchased</i>	Dr.	20,000	20,000	
Jan.15	Cash A/c To Loan from Mehboob <i>LoantakenfromMehboob</i>	Dr.	70,000	70,000	
Jan.16	Sales Return A/c To Ahmed & Co. <i>Goods returned by Ahmed & Co.</i>	Dr.	2,000	2,000	
Jan.17	Furniture A/c To Mehfil Mart <i>Furniturepurchased</i>	Dr.	10,000	10,000	
Jan.18	Interest on Mehboob Loan A/c To Cash A/c <i>InterestonLoanpaid</i>	Dr.	2,000	2,000	
Jan.19	Insurance Claim A/c To Ahmed & Company <i>InsuranceClaimdue</i>	Dr.	1,000	1,000	
Jan.22	Rent A/c To Bank A/c <i>Rentpaid</i>	Dr.	2,000	2,000	
Jan.24	Cash A/c To Bank A/c <i>Cashwithdrawnfrombank</i>	Dr.	20,000	20,000	
Jan.25	Cash A/c To Sales A/c <i>Goodssoldforcash</i>	Dr.	9,000	9,000	
Jan.26	Loss by Accident A/c To Purchases A/c <i>Goodslostbyaccident</i>	Dr.	10,000	10,000	
Jan.27	Advertisement A/c To Bank A/c <i>Advertisementexpensespaid</i>	Dr.	5,000	5,000	
Jan.28	Bank A/c To Ahmed & Company <i>PaymentReceivedinfullsettlement</i>	Dr.	7,000	7,000	

Jan.29	Gupta & Company	Dr.	20,000	
	To Bank A/c			19,200
	To Discount Received A/c			800
	<i>Payment made</i>			
Jan.31	Cash A/c	Dr.	500	
	To Sundry Income A/c			500
	<i>Sundry Income received</i>			

**Ledger
Cash Account**

Dr.				Cr.			
Date	Particulars	J.F.	Amount	Date	Particulars	J.F.	Amount
2019				2019			
Jan.01	Capital		1,00,000	Jan.08	Purchases		8,000
Jan.05	Sales		5,000	Jan.11	Bank		50,000
Jan.15	Loan from Mehboob		70,000	Jan.13	Computer		20,000
Jan.24	Bank		20,000	Jan.18	Interest on Mehboob Loan		2,000
Jan.25	Sales		9,000	Jan.31	Balance c/d		1,24,500
Jan.31	Sundry income		500				
			2,04,500				2,04,500
Feb.01	Balance b/d		1,24,500				

Purchases Account

Dr.				Cr.			
Date	Particulars	J.F.	Amount	Date	Particulars	J.F.	Amount
2019				2019			
Jan.03	Gupta & Company		20,000	Jan.26	Loss by Accident		10,000
Jan.08	Cash		8,000	Jan.31	Balance c/d		18,000
			28,000				28,000
Feb.01	Balance b/d		18,000				

Capital Account

Dr.				Cr.			
Date	Particulars	J.F.	Amount	Date	Particulars	J.F.	Amount
2019				2019			
Jan.31	Balance c/d		1,00,000	Jan.01	Cash		1,00,000
			1,00,000				1,00,000
				Feb.01	Balance b/d		1,00,000

Sales Account

Dr.				Cr.			
Date	Particulars	J.F.	Amount	Date	Particulars	J.F.	Amount
2019				2019			
Jan.31	Balance c/d		24,000	Jan.05	Cash		5,000
				Jan.10	Ahmed & Company		10,000
				Jan.25	Cash		9,000
			24,000				24,000
				Feb.01	Balance b/d		24,000

Gupta & Company

Dr.				Cr.			
Date	Particulars	J.F.	Amount	Date	Particulars	J.F.	Amount
2019 Jan.29	Bank		19,200	2019 Jan.03	Purchases		20,000
Jan.29	Discount Received		800				
			20,000				20,000

Ahmed & Company

Dr.				Cr.			
Date	Particulars	J.F.	Amount	Date	Particulars	J.F.	Amount
2019 Jan.10	Sales		10,000	2019 Jan.16	Sales returns		2,000
				Jan.19	Insurance claim		1,000
				Jan.28	Bank		7,000
			10,000				10,000

Bank Account

Dr.				Cr.			
Date	Particulars	J.F.	Amount	Date	Particulars	J.F.	Amount
2019 Jan.11	Cash		50,000	2019 Jan.22	Rent		2,000
Jan.28	Ahmed & Company		7,000	Jan.24	Cash		20,000
				Jan.27	Advertisement		5,000
				Jan.29	Gupta & Company		19,200
				Jan.31	Balance c/d		10,800
			57,000				57,000
Feb.01	Balance b/d		10,800				

Computers Account

Dr.				Cr.			
Date	Particulars	J.F.	Amount	Date	Particulars	J.F.	Amount
2019 Jan.13	Cash		20,000	2019 Jan.31	Balance c/d		20,000
			20,000				20,000
Feb.01	Balance b/d		20,000				

Loan from Mehboob

Dr.				Cr.			
Date	Particulars	J.F.	Amount	Date	Particulars	J.F.	Amount
2019 Jan.31	Balance c/d		70,000	2019 Jan.15	Cash		70,000
			70,000				70,000
				Feb.01	Balance b/d		70,000

Insurance Claim Account

Dr.				Cr.			
Date	Particulars	J.F.	Amount	Date	Particulars	J.F.	Amount
2019 Jan.19	Ahmed & Company		1,000	2019 Jan.31	Balance c/d		1,000
			1,000				1,000
Feb.01	Balance b/d		1,000				

Rent Account

Dr.				Cr.			
Date	Particulars	J.F.	Amount	Date	Particulars	J.F.	Amount
2019 Jan.22	Bank		2,000	2019 Jan.31	Balance c/d		2,000
			2,000				2,000
Feb.01	Balance b/d		2,000				

Loss by Accident Account

Dr.				Cr.			
Date	Particulars	J.F.	Amount	Date	Particulars	J.F.	Amount
2019 Jan.26	Purchases		10,000	2019 Jan.31	Balance c/d		11,200
			10,000				10,000
Feb.01	Balance b/d		10,000				

Advertisement Account

Dr.				Cr.			
Date	Particulars	J.F.	Amount	Date	Particulars	J.F.	Amount
2019 Jan.27	Bank		5,000	2019 Jan.31	Balance c/d		5,000
			5,000				5,000
Feb.01	Balance b/d		5,000				

Sales Returns Account

Dr.				Cr.			
Date	Particulars	J.F.	Amount	Date	Particulars	J.F.	Amount
2019 Jan.16	Ahmed & Company		2,000	2019 Jan.31	Balance c/d		2,000
			2,000				2,000
Feb.01	Balance b/d		2,000				

Furniture Account

Dr.				Cr.			
Date	Particulars	J.F.	Amount	Date	Particulars	J.F.	Amount
2019 Jan.17	Mehfil Mart		10,000	2019 Jan.31	Balance c/d		10,000

Feb.01	Balance b/d						
			10,000				10,000
			10,000				

Mehfil Mart

Dr.

Cr.

Date	Particulars	J.F.	Amount	Date	Particulars	J.F.	Amount
2019 Jan.31	Balance c/d		10,000	2019 Jan.17	Furniture		10,000
			10,000				10,000
				Feb.01	Balance b/d		10,000

Interest on Mehboob Loan Account

Dr.

Cr.

Date	Particulars	J.F.	Amount	Date	Particulars	J.F.	Amount
2019 Jan.18	Cash A/c		2,000	2019 Jan.31	Balance c/d		2,000
			2,000				2,000
Feb.01	Balance b/d		2,000				

Discount Allowed Account

Dr.

Cr.

Date	Particulars	J.F.	Amount	Date	Particulars	J.F.	Amount
2019 Jan.28	Ahmed & Company		800	2019 Jan.31	Balance c/d		800
			800				800
Feb.01	Balance b/d		800				

Discount Received Account

Dr.

Cr.

Date	Particulars	J.F.	Amount	Date	Particulars	J.F.	Amount
2019 Jan.31	Balance c/d		2,000	2019 Jan.29	Gupta & Company		2,000
			2,000				2,000
				Feb.01	Balance b/d		2,000

Sundry Incomes Account

Dr.

Cr.

Date	Particulars	J.F.	Amount	Date	Particulars	J.F.	Amount
2019 Jan.31	Balance c/d		500	2019 Jan.31	Cash		500
			500				500
				Feb.01	Balance b/d		500

Question:4

Pass Journal entries of M/s Bhanu Traders, Delhi from the following transactions. Post them to the Ledger:

2019		
April 1	Commenced business with cash	1,50,000
April 2	Opened a bank account with PNB	50,000
April 3	Purchased furniture	20,000
April 7	Bought goods for cash from M/s. Rupa Traders, Delhi	30,000
April 8	Purchased goods from M/s. Hema Traders, Chandigarh	42,000
April 10	Cash sales	30,000
April 14	Sold goods on credit to M/s. Gupta Traders, Kolkata	12,000
April 16	Rent paid	4,000
April 18	Paid Electricity expenses	1,000
April 20	Received cash from Gupta Traders	12,000
April 22	Goods returned to Hema Traders	2,000
April 23	Cash paid to Hema Traders	40,000
April 25	Bought postage stamps	100
April 30	Paid salary to Mohan	4,000

Solution:

Journal

Date	Particulars	L.F.	Debit Amount ()	Credit Amount ()
2019				
Apr 01	Cash A/c To Capital A/c <i>Started business with cash</i>	Dr.	1,50,000	1,50,000
Apr 02	Bank A/c To Cash A/c <i>Opened Bank A/c</i>	Dr.	50,000	50,000
Apr 03	Furniture A/c To Cash A/c <i>Furniture purchased</i>	Dr.	20,000	20,000
Apr 07	Purchases A/c To Cash A/c <i>Goods purchased</i>	Dr.	30,000	30,000
Apr 08	Purchases A/c To M/s Hema Traders A/c <i>Goods purchased</i>	Dr.	42,000	42,000
Apr 10	Cash A/c To Sales A/c <i>Goods sold</i>	Dr.	30,000	30,000
Apr 14	M/s Gupta Traders A/c To Sales A/c <i>Goods sold</i>	Dr.	12,000	12,000
Apr 16	Rent A/c To Cash A/c <i>Rent paid</i>	Dr.	4,000	4,000
Apr 18	Electricity Expenses A/c To Cash A/c <i>Paid electricity expenses</i>	Dr.	1,000	1,000

Apr 20	Cash A/c To Gupta Traders A/c <i>CashreceivedfromGuptaTraders</i>	Dr.	12,000	12,000
Apr 22	Hema Traders A/c To Purchases Return A/c <i>Goodsreturned</i>	Dr.	2,000	2,000
Apr 23	Hema Traders A/c To Cash A/c <i>Cashpaid</i>	Dr.	40,000	40,000
Apr 25	Postage A/c To Cash A/c <i>Boughtpostagestamps</i>	Dr.	100	100
Apr 30	Salary A/c To Cash A/c <i>Paidsalary</i>	Dr.	4,000	4,000

Cash Account

Dr.				Cr.			
Date	Particulars	J.F.	Amount ()	Date	Particulars	J.F.	Amount ()
Apr 01	Capital A/c		1,50,000	Apr 02	Bank A/c		50,000
Apr 10	Sales A/c		30,000	Apr 03	Furniture A/c		20,000
Apr 20	Gupta Traders A/c		12,000	Apr 07	Purchases A/c		30,000
				Apr 16	Rent A/c		4,000
				Apr 18	Electricity Expenses A/c		1,000
				Apr 23	Hema Traders A/c		40,000
				Apr 25	Postage A/c		100
				Apr 30	Salary A/c		4,000
				Apr 30	Balance c/d		42,900
			1,92,000				1,92,000

Capital Account

Dr.				Cr.			
Date	Particulars	J.F.	Amount ()	Date	Particulars	J.F.	Amount ()
Apr 01	Cash A/c		1,50,000	Apr 30	Balance c/d		1,50,000
			1,50,000				1,50,000

Bank Account

Dr.				Cr.			
Date	Particulars	J.F.	Amount ()	Date	Particulars	J.F.	Amount ()
Apr 02	Cash A/c		50,000	Apr 30	Balance c/d		50,000
			50,000				50,000

Furniture Account

Dr.				Cr.			
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Date	Particulars	J.F.	Amount ()	Date	Particulars	J.F.	Amount ()
Apr 03	Cash A/c		20,000	Apr 30	Balance c/d		20,000
			20,000				20,000

Purchases Account

Dr.

Cr.

Date	Particulars	J.F.	Amount ()	Date	Particulars	J.F.	Amount ()
Apr 07	Cash A/c		30,000	Apr 30	Balance c/d		72,000
Apr 08	M/s Hema Traders A/c		42,000				
			72,000				72,000

Hema Traders Account

Dr.

Cr.

Date	Particulars	J.F.	Amount ()	Date	Particulars	J.F.	Amount ()
Apr 22	Purchases Return A/c		2,000	Apr 08	Purchases		42,000
Apr 23	Cash A/c		40,000				
			42,000				42,000

Sales Account

Dr.

Cr.

Date	Particulars	J.F.	Amount ()	Date	Particulars	J.F.	Amount ()
Apr 30	Balance c/d		42,000	Apr 10	Cash A/c		30,000
			42,000	Apr 14	Gupta Traders A/c		12,000
							42,000

Gupta Traders Account

Dr.

Cr.

Date	Particulars	J.F.	Amount ()	Date	Particulars	J.F.	Amount ()
Apr 14	Sales A/c		12,000	Apr 20	Cash A/c		12,000
			12,000				12,000

Rent Account

Dr.

Cr.

Date	Particulars	J.F.	Amount ()	Date	Particulars	J.F.	Amount ()
Apr 16	Cash A/c		4,000	Apr 30	Balance c/d		4,000
			4,000				4,000

Electricity Expenses Account

Dr.

Cr.

Date	Particulars	J.F.	Amount ()	Date	Particulars	J.F.	Amount ()
Apr 18	Cash A/c		1,000	Apr 30	Balance c/d		1,000
			1,000				1,000

Purchases Return Account

Dr.

Cr.

Date	Particulars	J.F.	Amount ()	Date	Particulars	J.F.	Amount ()
Apr 30	Balance c/d		2,000	Apr 22	Hema Traders A/c		2,000
			2,000				2,000

Postage Account

Dr.

Cr.

Date	Particulars	J.F.	Amount ()	Date	Particulars	J.F.	Amount ()
Apr 25	Cash A/c		100	Apr 30	Balance c/d		100
			100				100

Salary Account

Dr.

Cr.

Date	Particulars	J.F.	Amount ()	Date	Particulars	J.F.	Amount ()
Apr 30	Cash A/c		4,000	Apr 30	Balance c/d		4,000
			4,000				4,000