



JOURNAL ENTRIES

| Date | Particulars | L.F. | Debit (Rs.) | Credit (Rs.) |
|------------|---|------|-------------|--------------|
| 01-12-2017 | Cash A/c Dr. To Capital A/c (Being business started with cash) | | 2,00,000 | 2,00,000 |
| 02-12-2017 | Office Furniture A/c Dr. To Cash A/c (Being furniture purchased) | | 30,000 | 30,000 |
| 03-12-2017 | Bank A/c Dr. To Cash A/c (Being Current Account open with bank) | | 1,00,000 | 1,00,000 |
| 05-12-2017 | Computer A/c Dr. To Bank A/c (Being computer purchased and payment made through cheque) | | 2,50,000 | 2,50,000 |
| 06-12-2017 | Purchase A/c Dr. To Ritika A/c (Being goods purchased) | | 60,000 | 60,000 |



| Date | Particulars | L.F. | Debit (Rs.) | Credit (Rs.) |
|-------------|--|-------------|--------------------|---------------------|
| 08-12-2017 | Cash A/c Dr. To Sales A/c (Being goods sold) | | 30,000 | 30,000 |
| 09-12-2017 | Karishna A/c Dr. To Sales A/c (Being goods sold to Karishna) | | 25,000 | 25,000 |
| 12-12-2017 | Mansi A/c Dr. To Cash A/c (Being cash paid to Mansi) | | 30,000 | 30,000 |
| 14-12-2017 | Ritika A/c Dr. To Purchase Return A/c (Being goods return to Ritika) | | 2,000 | 2,000 |
| 15-12-2017 | Stationery A/c Dr. To Cash A/c (Being stationery purchased) | | 3,000 | 3,000 |
| 16-12-2017 | Wages A/c Dr. To Cash A/c (Being wages paid) | | 1,000 | 1,000 |



| Date | Particulars | L.F. | Debit (Rs.) | Credit (Rs.) |
|------------|---|------|-------------|--------------|
| 18-12-2017 | Sales Return A/c Dr. To Karishna A/c (Being goods return by Karishna) | | 2,000 | 2,000 |
| 20-12-2017 | Ritika A/c Dr. To Bank A/c (Being cheque given to Ritika) | | 28,000 | 28,000 |
| 22-12-2017 | Cash A/c Dr. To Karishna A/c (Being cash received from Karishna) | | 15,000 | 15,000 |
| 24-12-2017 | Insurance Premium A/c Dr. To Bank A/c (Being insurance premium paid through cheque) | | 4,000 | 4,000 |
| 26-12-2017 | Bank A/c Dr. To Karishna A/c (Being cheque received from Karishna) | | 8,000 | 8,000 |
| 28-12-2017 | Rent A/c Dr. To Bank A/c (Being rent paid through cheque) | | 3,000 | 3,000 |



| Date | Particulars | L.F. | Debit (Rs.) | Credit (Rs.) |
|-------------|---|-------------|--------------------|---------------------|
| 29-12-2017 | Purchase A/c Dr. To Meena Traders A/c (Being goods purchased) | | 20,000 | 20,000 |
| 30-12-2017 | Cash A/c Dr. To Sales A/c (Being goods sold) | | 14,000 | 14,000 |





LEDGERS
CASH ACCOUNT

| Dr. | | | Cr. | | |
|------------|-----------------|----------|------------|-------------------|----------|
| Date | Particulars | Rs. | Date | Particulars | Rs. |
| 01-12-2017 | To Capital A/c | 2,00,000 | 02-12-2017 | By Furniture A/c | 30,000 |
| 08-12-2017 | To Sales A/c | 30,000 | 03-12-2017 | By Bank A/c | 1,00,000 |
| 22-12-2017 | To Karishna A/c | 15,000 | 12-12-2017 | By Mansi A/c | 30,000 |
| 30-12-2017 | To Sales A/c | 14,000 | 15-12-2017 | By Stationery A/c | 3,000 |
| | | | 16-12-2017 | By Wages A/c | 1,000 |

CAPITAL ACCOUNT

| Dr. | | | Cr. | | |
|------|-------------|-----|------------|-------------|----------|
| Date | Particulars | Rs. | Date | Particulars | Rs. |
| | | | 01-12-2017 | By Cash A/c | 2,00,000 |

OFFICE FURNITURE ACCOUNT

| Dr. | | | Cr. | | |
|------------|-------------|--------|------|-------------|-----|
| Date | Particulars | Rs. | Date | Particulars | Rs. |
| 02-12-2017 | To Cash A/c | 30,000 | | | |



BANK ACCOUNT

| Dr. | | | Cr. | | |
|------------|-----------------|----------|------------|--------------------------|----------|
| Date | Particulars | Rs. | Date | Particulars | Rs. |
| 03-12-2017 | To Cash A/c | 1,00,000 | 05-12-2017 | By Computer A/c | 2,50,000 |
| 26-12-2017 | To Karishna A/c | 8,000 | 20-12-2017 | By Ritika A/c | 28,000 |
| | | | 24-12-2017 | By Insurance Premium A/c | 4,000 |
| | | | 28-12-2017 | By Rent A/c | 3,000 |

COMPUTER ACCOUNT

| Dr. | | | Cr. | | |
|------------|-------------|----------|------|-------------|-----|
| Date | Particulars | Rs. | Date | Particulars | Rs. |
| 05-12-2017 | To Bank A/c | 2,50,000 | | | |

PURCHASE ACCOUNT

| Dr. | | | Cr. | | |
|------------|----------------------|--------|------|-------------|-----|
| Date | Particulars | Rs. | Date | Particulars | Rs. |
| 06-12-2017 | To Ritika A/c | 60,000 | | | |
| 29-12-2017 | To Meena Traders A/c | 20,000 | | | |



RITIKA's ACCOUNT

| Dr. | | | Cr. | | |
|------------|------------------------|--------|------------|-----------------|--------|
| Date | Particulars | Rs. | Date | Particulars | Rs. |
| 14-12-2017 | To Purchase Return A/c | 2,000 | 06-12-2017 | By Purchase A/c | 60,000 |
| 20-12-2017 | To Bank A/c | 28,000 | | | |

SALES ACCOUNT

| Dr. | | | Cr. | | |
|------|-------------|-----|------------|-----------------|--------|
| Date | Particulars | Rs. | Date | Particulars | Rs. |
| | | | 08-12-2017 | By Cash A/c | 30,000 |
| | | | 09-12-2017 | By Karishna A/c | 25,000 |
| | | | 30-12-2017 | By Cash A/c | 14,000 |

KARISHNA's ACCOUNT

| Dr. | | | Cr. | | |
|------------|--------------|--------|------------|---------------------|--------|
| Date | Particulars | Rs. | Date | Particulars | Rs. |
| 09-12-2017 | To Sales A/c | 25,000 | 18-12-2017 | By Sales Return A/c | 2,000 |
| | | | 22-12-2017 | By Cash A/c | 15,000 |
| | | | 26-12-2017 | By Bank A/c | 8,000 |



MANSI'S ACCOUNT

| Dr. | | | Cr. | | |
|------------|-------------|--------|------|-------------|-----|
| Date | Particulars | Rs. | Date | Particulars | Rs. |
| 12-12-2017 | To Cash A/c | 30,000 | | | |

PURCHASE RETURN ACCOUNT

| Dr. | | | Cr. | | |
|------|-------------|-----|------------|---------------|-------|
| Date | Particulars | Rs. | Date | Particulars | Rs. |
| | | | 14-12-2017 | By Ritika A/c | 2,000 |

STATIONERY ACCOUNT

| Dr. | | | Cr. | | |
|------------|-------------|-------|------|-------------|-----|
| Date | Particulars | Rs. | Date | Particulars | Rs. |
| 15-12-2017 | To Cash A/c | 3,000 | | | |



WAGES ACCOUNT

| Dr. | | | Cr. | | |
|------------|-------------|-------|------|-------------|-----|
| Date | Particulars | Rs. | Date | Particulars | Rs. |
| 16-12-2017 | To Cash A/c | 1,000 | | | |

SALES RETURN ACCOUNT

| Dr. | | | Cr. | | |
|------------|-----------------|-------|------|-------------|-----|
| Date | Particulars | Rs. | Date | Particulars | Rs. |
| 18-12-2017 | To Karishna A/c | 2,000 | | | |

INSURANCE PREMIUM ACCOUNT

| Dr. | | | Cr. | | |
|------------|-------------|-------|------|-------------|-----|
| Date | Particulars | Rs. | Date | Particulars | Rs. |
| 24-12-2017 | To Bank A/c | 4,000 | | | |



RENT ACCOUNT

| Dr. | | | Cr. | | |
|------------|-------------|-------|------|-------------|-----|
| Date | Particulars | Rs. | Date | Particulars | Rs. |
| 28-12-2017 | To Bank A/c | 3,000 | | | |

MEENA TRADERS' ACCOUNT

| Dr. | | | Cr. | | |
|------|-------------|-----|------------|-----------------|--------|
| Date | Particulars | Rs. | Date | Particulars | Rs. |
| | | | 29-12-2017 | By Purchase A/c | 20,000 |

