

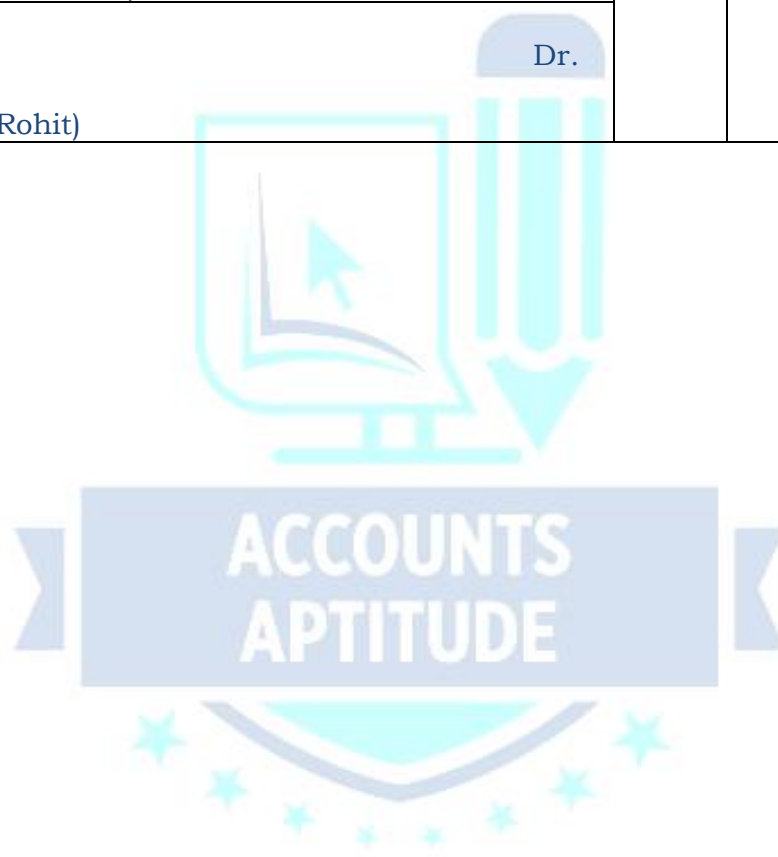
XI Accountancy T.S.Grewal 2024 Edition	Ledger Practical Problems - 01	AccountsAptitude.com 
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GOPAL

Date	Particulars	L.F.	Debit (₹)	Credit (₹)
2024 April 01	Cash Account Dr. To Capital Account (Capital introduced by the proprietor in cash)		50,000	50,000
April 03	Purchases Account Dr. To Rita (Goods purchased on credit from Rita)		20,000	20,000
April 04	Rita Dr. To Cash Account (Cash paid to Rita)		10,000	10,000
April 06	Rohit Dr. To Sales Account (Goods sold on credit to Rohit)		25,000	25,000
April 08	Cash Account Dr. To Rohit (Cash received from Rohit)		20,000	20,000
April 12	Purchases Account Dr. To Rita (Goods purchased on credit from Rita)		12,000	12,000
April 18	Rita Dr. To Cash Account (Cash paid to Rita)		20,000	20,000

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Date	Particulars	L.F.	Debit (₹)	Credit (₹)
April 25	Rohit Dr. To Sales Account (Goods sold on credit to Rohit)		10,000	10,000
April 30	Cash Account Dr. To Rohit (Cash received from Rohit)		6,000	6,000



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Dr. CASH ACCOUNT				Cr.			
Date	Particulars	JF	Amount (₹)	Date	Particulars	JF	Amount (₹)
2024				2024			
April 01	To Capital Account		50,000	April 04	By Rita		10,000
April 08	To Rohit		20,000	April 18	By Rita		20,000
April 30	To Rohit		6,000	April 30	By Balance c/d		26,000
	Total		56,000		Total		56,000
May 01	To Balance b/d		26,000				

Dr. CAPITAL ACCOUNT				Cr.			
Date	Particulars	JF	Amount (₹)	Date	Particulars	JF	Amount (₹)
2024				2024			
April 30	To Balance c/d		50,000	April 01	By Cash Account		50,000
	Total		50,000		Total		50,000
				May 01	By Balance b/d		50,000

Dr.				PURCHASES ACCOUNT				Cr.	
Date	Particulars	JF	Amount (₹)	Date	Particulars	JF	Amount (₹)		
2024				2024					
April 03	To Rita		20,000	April 30	By Balance c/d		32,000		
April 12	To Rita		12,000						
			32,000				32,000		
			32,000						
May 01	To Balance b/d								

Dr.				RITA				Cr.				
Date		Particulars		JF	Amount (₹)		Date	Particulars		JF	Amount (₹)	
2024							2024					
Apr 04		To Cash			10,000		Apr 04	By Purchases Account			20,000	
Apr 18		To Cash			20,000		Apr 12	By Purchases Account			12,000	
Apr 30		To Balance c/d			2,000							
		Total			32,000			Total			32,000	
							May 01	By Balance b/d			2,000	

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Dr.

ROHIT

Cr.

Date	Particulars	JF	Amount (₹)	Date	Particulars	JF	Amount (₹)
2024				2024			
Apr 08	To Sales Account		25,000	Apr 30	By Cash Account		6,000
Apr 25	To Sales Account		10,000	Apr 30	By Balance c/d		29,000
	Total		35,000		Total		
May 01	To Balance b/d		29,000				

Dr.

SALES ACCOUNT

Cr.

Date	Particulars	JF	Amount (₹)	Date	Particulars	JF	Amount (₹)
2024				2024			
Apr 30	To Balance c/d		35,000	Apr 08	By Rohit		25,000
				Apr 25	By Rohit		10,000
	Total		35,000		Total		35,000
				May 01	By Balance b/d		35,000



TRIAL BALANCE as on 30th April, 2024

S. No.	Particulars	L.F.	Dr. Balance (₹)	Cr. Balance (₹)
1.	Cash Account		26,000	
2.	Purchases Account		32,000	
3.	Rohit		29,000	
4.	Capital Account			50,000
5.	Rita			2,000
6.	Sales Account			35,000
	Total		87,000	87,000

