

XI Accountancy T.S.Grewal 2024 Edition	Ledger Practical Problems - 03	AccountsAptitude.com 
---	---	--

RAKESH, DELHI

Date	Particulars	L.F.	Debit (₹)	Credit (₹)
2024 March 01	Cash Account Dr. To Capital Account (Capital introduced in cash by the proprietor)		2,00,000	2,00,000
March 02	SBI Account Dr. To Cash Account (Account opened with SBI & deposited cash)		80,000	80,000
March 04	Purchases Account Dr. To Raj (Goods purchased on credit from Raj)		22,000	22,000
March 05	Purchases Account Dr. To Cash Account (Goods purchased in cash)		30,000	30,000
March 08	Naman Dr. To Sales Account (Good sold on credit to Naman)		12,000	12,000
March 10	Raj Dr. To Cash Account Cash paid to Raj		22,000	22,000
March 15	Cash Account Dr. Discount Allowed Account Dr. To Naman (Cash received from Naman, allowed discount)		11,700 300	12,000

XI Accountancy T.S.Grewal 2024 Edition	Ledger Practical Problems - 03	AccountsAptitude.com 
---	---	--

Date	Particulars	L.F.	Debit (₹)	Credit (₹)
March 16	Wages Account Dr. To Cash Account (Wages paid in cash)		200	200
March 18	Furniture Account Dr. To Cash Account (Furniture purchased in cash)		5,000	5,000
March 20	Drawings Account Dr. To SBI Account (Cash withdrawn from bank for the proprietor for personal use)		4,000	4,000
March 23	Drawings Account Dr. To Purchases Account (Goods taken by the proprietor for personal use)		2,000	2,000
March 24	Cash Account Dr. To SBI Account (Cash withdrawn from bank for office use)		6,000	6,000
March 26	Cash Account Dr. To Commission Received Account (Commission received in cash)		1,000	1,000
March 27	Bank Charges Account Dr. To SBI Account (Amount charged by bank for its services)		300	300

XI Accountancy T.S.Grewal 2024 Edition	Ledger Practical Problems - 03	AccountsAptitude.com 
---	---	--

Date	Particulars	L.F.	Debit (₹)	Credit (₹)
March 28	Drawings Account Dr. To SBI Account (Cheque issued for life insurance premium of the proprietor)		3,000	3,000
March 29	Salary Account Dr. To Cash Account (Salary paid in cash)		10,000	10,000
March 30	Cash Account Dr. To Sales Account (Goods sold in cash)		20,000	20,000



XI Accountancy T.S.Grewal 2024 Edition	Ledger Practical Problems - 03	AccountsAptitude.com 
---	---	--

Dr.				CASH ACCOUNT				Cr.	
Date	Particulars	JF	Amount (₹)	Date	Particulars	JF	Amount (₹)		
2024				2024					
Mar 01	To Capital Account		2,00,000	Mar 02	By SBI Account		80,000		
Mar 15	To Naman		11,700	Mar 05	By Purchases Account		30,000		
Mar 24	To SBI Account		6,000	Mar 10	By Raj		22,000		
Mar 26	To Commission Received Account		1,000	Mar 16	By Wages Account		200		
Mar 30	To Sales Account		20,000	Mar 18	By Furniture Account		5,000		
				Mar 29	By Salary Account		10,000		
				Mar 31	By Balance c/d		91,500		
	Total		2,38,700		Total		2,38,700		
Apr 01	To Balance b/d		91,500						

Dr.				CAPITAL ACCOUNT				Cr.	
Date	Particulars	JF	Amount (₹)	Date	Particulars	JF	Amount (₹)		
2024				2024					
Mar 31	To Balance c/d		2,00,000	Mar 01	By Cash Account		2,00,000		
	Total		2,00,000		Total		2,00,000		
				Apr 01	By Balance b/d		2,00,000		

Dr.		SBI ACCOUNT						Cr.	
Date	Particulars	JF	Amount (₹)	Date	Particulars	JF	Amount (₹)		
2024	To Cash Account		80,000	2024	By Drawings Account		4,000		
Mar 02				Mar 23				By Cash Account	6,000
				Mar 24				By Bank Charges Account	300
				Mar 27				By Drawings Account	3,000
				Mar 28				By Balance c/d	66,700
				Mar 31					
			Total	80,000		Total	80,000		
Apr 01	To Balance b/d		66,700						

Dr.		PURCHASES ACCOUNT						Cr.
Date	Particulars	JF	Amount (₹)	Date	Particulars	JF	Amount (₹)	
2024				2024				
Mar 04	To Raj		22,000	Mar 01	By Drawings Account		2,000	
Mar 05	To Cash Account		30,000	Mar 31	By Balance c/d		50,000	
			52,000				52,000	
Apr 01	To Balance b/d		50,000					
	Total				Total			

XI Accountancy T.S.Grewal 2024 Edition	Ledger Practical Problems - 03	AccountsAptitude.com 
---	---	--

Dr.				RAJ				Cr.	
Date	Particulars	JF	Amount (₹)	Date	Particulars	JF	Amount (₹)		
2024 Mar 10	To Cash Account		22,000	2024 Mar 04	By Purchases Account		22,000		
	Total		22,000		Total		22,000		

Dr.				NAMAN				Cr.	
Date	Particulars	JF	Amount (₹)	Date	Particulars	JF	Amount (₹)		
2024 Mar 08	To Sales Account		12,000	2024 Mar 15 Mar 15	By Cash Account By Discount Allowed Account		11,700 300		
	Total		12,000		Total		12,000		

XI Accountancy T.S.Grewal 2024 Edition	Ledger Practical Problems - 03	AccountsAptitude.com 
---	---	--

Dr. SALES ACCOUNT				Cr.			
Date	Particulars	JF	Amount (₹)	Date	Particulars	JF	Amount (₹)
2024 Mar 01	To Balance c/d		32,000	2024 Mar 08	By Naman		12,000
				Mar 30	By Cash Account		20,000
	Total		32,000		Total		32,000
				Apr 01	By Balance b/d		32,000

Dr. DISCOUNT ALLOWED ACCOUNT				Cr.			
Date	Particulars	JF	Amount (₹)	Date	Particulars	JF	Amount (₹)
2024 Mar 15	To Naman		300	2024 Mar 31	By Balance c/d		300
	Total		300		Total		300
Apr 01	By Balance b/d		300				

Dr. WAGES ACCOUNT				Cr.			
Date	Particulars	JF	Amount (₹)	Date	Particulars	JF	Amount (₹)
2024 Mar 16	To Cash Account		200	2024 Mar 31	By Balance c/d		200
	Total		200		Total		200
Apr 01	To Balance b/d		200				

XI Accountancy T.S.Grewal 2024 Edition	Ledger Practical Problems - 03	AccountsAptitude.com 
---	---	--

Dr. **FURNITURE ACCOUNT** Cr.

Date	Particulars	JF	Amount (₹)	Date	Particulars	JF	Amount (₹)
2024 Mar 18	To Cash Account		5,000	2024 Mar 31	By Balance c/d		5,000
	Total		5,000		Total		5,000
Apr 01	To Balance b/d		5,000				

Dr. **DRAWINGS ACCOUNT** Cr.

Date	Particulars	JF	Amount (₹)	Date	Particulars	JF	Amount (₹)
2024 Mar 23	To SBI Account		4,000	2024 Mar 31	By Balance c/d		9,000
Mar 23	To Purchases Account		2,000				
Mar 28	To SBI Account		3,000				
	Total		9,000		Total		9,000
Apr 01	To Balance b/d		9,000				

Dr. **COMMISSION RECEIVED ACCOUNT** Cr.

Date	Particulars	JF	Amount (₹)	Date	Particulars	JF	Amount (₹)
2024 Mar 31	To Balance c/d		1,000	2024 Mar 26	By Cash Account		1,000
	Total		1,000		Total		1,000
				Apr 01	By Balance b/d		1,000

Dr.				BANK CHARGES ACCOUNT				Cr.	
Date	Particulars	JF	Amount (₹)	Date	Particulars	JF	Amount (₹)		
2024				2024					
Mar 27	To SBI Account		300	Mar 31	By Balance c/d		300		
	Total		300		Total		300		
Apr 01	To Balance b/d		300						

Dr.				SALARY ACCOUNT				Cr.	
Date	Particulars	JF	Amount (₹)	Date	Particulars	JF	Amount (₹)		
2024				2024					
Mar 29	To Cash Account		10,000	Mar 31	By Balance c/d		10,000		
	Total		10,000		Total		10,000		
Apr 01	To Balance b/d		10,000						



TRIAL BALANCE as on 31st March, 2024

S. No.	Particulars	L.F.	Dr. Balance (₹)	Cr. Balance (₹)
1.	Cash Account		91,500	
2.	Capital Account			2,00,000
3.	SBI Account		66,700	
4.	Purchases Account		50,000	
5.	Sales Account			32,000
6.	Discount Allowed Account		300	
7.	Wages Account		200	
8.	Furniture Account		5,000	
9.	Drawings Account		9,000	
10.	Commission Received Account			1,000
11.	Bank Charges Account		300	
12.	Salary Account		10,000	
	Total		2,33,000	2,33,000

