Dr. **CASH BOOK** Cr.

Date	Particulars	L.F.	Cash (₹)	Bank (₹)	Date	Particulars	L.F.	Cash (₹)	Bank (₹)
2023					2023				
May 01	To Balance b/d		12,400		May 05	By Balance b/d			36,000
May 03	To Ganesh			10,000	May 05	By Suresh			7,700
May 07	To Cheques in				May 24				
	Hand A/c			12,000		By X			12,000
May 08	To Sales A/c		22,000		May 24	By Bank Charges A/c			20
May 12	To Sales A/c		15,000	55,000	May 25	By Purchases A/c		45,000	
May 20	To B/R A/c			9,900	May 26	By Cash A/c	C		10,000
May 26	To Bank A/c	C	10,000		May 26	By Drawings A/c			2,000
					May 31	By Interest A/c			4,500
					May 31	By Balance c/d		14,400	14,680
	Total		**59,400**	**86,900**		**Total**		**59,400**	**86,900**
Jun 01	To Balance b/d		14,400	14,680					

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Date	Particulars		L.F.	Debit (₹)	Credit (₹)
May 03	Discount Allowed Account	Dr.		200	
	To Ganesh				200
	(Discount allowed to Ganesh)				
May 05	Suresh	Dr.		300	
	To Discount Received Account				300
	(Cheque issued to Suresh, received discount)				
May 06	Cheques in Hand Account	Dr.		12,000	
	Discount Allowed Account	Dr.		500	
	To X				12,500
	(Cheque received from X, allowed him discount)				
May 08	Cheques in Hand Account	Dr.		8,000	
	To Sales Account				8,000
	(Goods sold against cheque receipt)				
May 15	Sunil	Dr.		8,150	
	To Cheques in Hand Account				8,000
	To Discount Received Account				150
	(Cheque endorsed in favour of Sunil, received discount)				
May 20	Commission Account	Dr.		100	
	To B/R Account				100
	(Charges on bill discounted from Bank)				
May 24	X	Dr.		500	
	To Discount Allowed Account				500
	(Discount allowed to X reversed on cheque dishonour)				

LEDGERS

Dr. **B/R ACCOUNT** Cr.

Date	Particulars	JF	Amount (₹)	Date	Particulars	JF	Amount (₹)
2023				2023			
May 31	To Balance c/d		10,000	May 20	By Bank Account		9,900
				May 20	By Commission Account		100
	Total		**10,000**		**Total**		**10,000**
				Jun 01	By Balance b/d		10,000

Dr. **BANK CHARGES ACCOUNT** Cr.

Date	Particulars	JF	Amount (₹)	Date	Particulars	JF	Amount (₹)
2023				2023			
May 24	To Bank Account		20	May 31	By Balance c/d		20
	Total		**20**		**Total**		**20**
Jun 01	To Balance b/d		20				

Dr. **COMMISSION ACCOUNT** Cr.

Date	Particulars	JF	Amount (₹)	Date	Particulars	JF	Amount (₹)
2023				2023			
May 20	To B/R Account		100	May 31	By Balance c/d		100
	Total		**100**		**Total**		**100**
Jun 01	To Balance b/d		100				

Dr. **CHEQUES IN HAND ACCOUNT** Cr.

Date	Particulars	JF	Amount (₹)	Date	Particulars	JF	Amount (₹)
2023				2023			
May 06	To X		12,000	May 07	By Bank Account		12,000
May 08	To Sales Account		8,000	May 15	By Sunil		8,000
	Total		**20,000**		**Total**		**20,000**

Dr. **DISCOUNT ALLOWED ACCOUNT** Cr.

Date	Particulars	JF	Amount (₹)	Date	Particulars	JF	Amount (₹)
2023				2023			
May 03	To Ganesh		200	May 24	By X		500
May 06	To X		500	May 31	By Balance c/d		200
	Total		**700**		**Total**		**700**
Jun 01	To Balance b/d		200				

Dr. **DISCOUNT RECEIVED ACCOUNT** Cr.

Date	Particulars	JF	Amount (₹)	Date	Particulars	JF	Amount (₹)
2023				2023			
May 31	To Balance c/d		450	May 05	By Suresh		300
				May 15	By Sunil		150
	Total		**450**		**Total**		**450**
				Jun 01	By Balance b/d		450

Dr. **DRAWINGS ACCOUNT** Cr.

Date	Particulars	JF	Amount (₹)	Date	Particulars	JF	Amount (₹)
2023				2023			
May 26	To Bank Account		2,000	May 31	By Balance c/d		2,000
	Total		**2,000**		**Total**		**2,000**
Jun 01	To Balance b/d		2,000				

Dr. **GANESH** Cr.

Date	Particulars	JF	Amount (₹)	Date	Particulars	JF	Amount (₹)
2023				2023			
May 31	To Balance c/d		10,200	May 03	By Bank Account		10,000
				May 03	By Discount Allowed Account		200
	Total		**10,200**		**Total**		**10,200**
				Jun 01	By Balance b/d		10,200

Dr. **INTEREST ACCOUNT** Cr.

Date	Particulars	JF	Amount (₹)	Date	Particulars	JF	Amount (₹)
2023				2023			
May 31	To Bank Account		4,500	May 31	By Balance c/d		4,500
	Total		**4,500**		**Total**		**4,500**
Jun 01	To Balance b/d		4,500				

Dr. **PURCHASES ACCOUNT** Cr.

Date	Particulars	JF	Amount (₹)	Date	Particulars	JF	Amount (₹)
2023				2023			
May 25	To Cash Account		45,000	May 31	By Balance c/d		45,000
	Total		**45,000**		**Total**		**45,000**
Jun 01	To Balance b/d		45,000				

Dr. **SALES ACCOUNT** Cr.

Date	Particulars	JF	Amount (₹)	Date	Particulars	JF	Amount (₹)
2023				2023			
May 31	To Balance c/d		1,00,000	May 08	By Cheques in Hand Account		8,000
				May 08	By Cash Account		22,000
				May 12	By Cash Account		15,000
				May 12	By Bank Account		55,000
	Total		**1,00,000**		**Total**		**1,00,000**
				Jun 01	By Balance b/d		1,00,000

Dr. **SUNIL** Cr.

Date	Particulars	JF	Amount (₹)	Date	Particulars	JF	Amount (₹)
2023				2023			
May 15	To Cheques in Hand Account		8,000	May 31	By Balance c/d		8,150
May 15	To Discount Received Account		150				
	Total		**8,150**		**Total**		**8,150**
Jun 01	To Balance b/d		8,150				

Dr. **SURESH** Cr.

Date	Particulars	JF	Amount (₹)	Date	Particulars	JF	Amount (₹)
2023				2023			
May 05	To Bank Account		7,700	May 31	By Balance c/d		8,000
May 05	To Discount Received Account		300				
	Total		**8,000**		**Total**		**8,000**
Jun 01	To Balance b/d		8,000				

Dr. **X** Cr.

Date	Particulars	JF	Amount (₹)	Date	Particulars	JF	Amount (₹)
2023				2023			
May 24	To Bank Account		12,000	May 06	By Cheques in Hand Account		12,000
May 24	To Discount Allowed Account		500	May 06	By Discount Allowed Account		500
	Total		**12,500**		**Total**		**12,500**