

XI Accountancy D.K.Goel 2024 Edition	Ledger Practical Questions - 09	AccountsAptitude.com 
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JOURNAL

Date	Particulars	L.F.	Debit (₹)	Credit (₹)
2023 Mar 16	Machinery Account To Kirloskar Ltd. (Machinery purchased on credit from Kirloskar Ltd.)		20,000	20,000

PURCHASES BOOK

Date	Particulars	Invoice No.	L.F.	Details	Cost (₹)	Total (₹)
2023 Mar 02	Navrang Traders			8,300	8,300	8,300
				8,300		
Mar 05	Ruchi Traders			12,100	12,100	12,100
				12,100		
Mar 10	Jaipur Stores Less: Trade Discount @5%			15,400 770	14,630	14,630
				14,630		
Mar 12	Amit Traders			10,000	10,000	10,000
				10,000		
Mar 22	Navrang Traders			25,000	25,000	25,000
				25,000		
Mar 31	Total				70,030	70,030

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SALES BOOK

Date	Particulars	Invoice No.	L.F.	Details	Sale Value (₹)	Total (₹)
2023 Mar 03	Rohan			3,200		
				3,200	3,200	3,200
Mar 12	Arun Traders Less: Trade Discount @15%			18,000		
				2,700		
				15,300	15,300	15,300
Mar 20	Kalpna & Co.			14,700		
				14,700	14,700	14,700
Mar 26	Rupa Traders Less: Trade Discount @10%			10,000		
				1,000		
				9,000	9,000	9,000
Mar 31	Total				42,200	42,200

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PURCHASES RETURN BOOK

Date	Particulars	Debit Note No.	L.F.	Details	Cost (₹)	Total (₹)
2023 Mar 18	Jaipur Stores Less: Trade Discount @5%			800 40 760	760	760
Mar 25	Navrang Traders			1,200 1,200	1,200	1,200
Mar 31	Total				1,960	1,960

SALES RETURN BOOK

Date	Particulars	Credit Note No.	L.F.	Details	Sale Value (₹)	Total (₹)
2023 Mar 08	Rohan			600 600	600	600
Mar 19	Arun Traders Less: Trade Discount @15%			3,000 450 2,550	2,550	2,550
Mar 29	Kalpana & Co.			2,000 2,000	2,000	2,000
Mar 31	Total				5,150	5,150

LEDGERS

Dr.				PURCHASES ACCOUNT				Cr.	
Date	Particulars	JF	Amount (₹)	Date	Particulars	JF	Amount (₹)		
2023				2023					
Mar 31	To Sundries as per Purchases Book for March, 2023		70,030	Mar 31	By Balance c/d		70,030		
	Total		70,030		Total		70,030		
Apr 01	To Balance b/d		70,030						

Dr.				SALES RETURN ACCOUNT				Cr.	
Date	Particulars	JF	Amount (₹)	Date	Particulars	JF	Amount (₹)		
2023				2023					
Mar 31	To Sundries as per Sales Return Book for March, 2023		5,150	Mar 31	By Balance c/d		5,150		
	Total		5,150		Total		5,150		
Apr 01	To Balance b/d		5,150						

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Dr. SALES ACCOUNT				Cr.			
Date	Particulars	JF	Amount (₹)	Date	Particulars	JF	Amount (₹)
2023				2023			
Mar 31	To Balance c/d		42,200	Mar 31	By Sundries as per Sales Book for March, 2023		42,200
	Total		42,200		Total		42,200
				Apr 01	By Balance b/d		42,200

Dr. PURCHASES RETURN ACCOUNT				Cr.			
Date	Particulars	JF	Amount (₹)	Date	Particulars	JF	Amount (₹)
2023				2023			
Mar 31	To Balance c/d		1,960	Mar 31	By Sundries as per Purchases Return Book for March, 2023		1,960
	Total		1,960		Total		1,960
				Apr 01	By Balance b/d		1,960

Dr. MACHINERY ACCOUNT				Cr.			
Date	Particulars	JF	Amount (₹)	Date	Particulars	JF	Amount (₹)
2023				2023			
Mar 16	To Kirloskar Ltd.		20,000	Mar 31	By Balance c/d		20,000
	Total		20,000		Total		20,000
Apr 01	To Balance b/d		20,000				

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Dr. KIRLOSKAR LTD.				Cr.			
Date	Particulars	JF	Amount (₹)	Date	Particulars	JF	Amount (₹)
2023				2023			
Mar 31	To Balance c/d		20,000	Mar 16	By Machinery Account		20,000
	Total		20,000		Total		20,000
				Apr 01	By Balance b/d		20,000

Dr. NAVRANG TRADERS				Cr.			
Date	Particulars	JF	Amount (₹)	Date	Particulars	JF	Amount (₹)
2023				2023			
Mar 25	To Purchases Return Account		1,200	Mar 02	By Purchases Account		8,300
Mar 31	To Balance c/d		32,100	Mar 22	By Purchases Account		25,000
	Total		33,300		Total		33,300
				Apr 01	By Balance b/d		32,100

Dr. RUCHI TRADERS				Cr.			
Date	Particulars	JF	Amount (₹)	Date	Particulars	JF	Amount (₹)
2023				2023			
Mar 31	To Balance c/d		12,100	Mar 05	By Purchases Account		12,100
	Total		12,100		Total		12,100
				Apr 01	By Balance b/d		12,100

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Dr. JAIPUR STORES				Cr.			
Date	Particulars	JF	Amount (₹)	Date	Particulars	JF	Amount (₹)
2023				2023			
Mar 18	To Purchases Return Account		760	Mar 10	By Purchases Account		14,630
Mar 31	To Balance c/d		13,870				
	Total		14,630		Total		14,630
				Apr 01	By Balance b/d		13,870

Dr. AMIT TRADERS				Cr.			
Date	Particulars	JF	Amount (₹)	Date	Particulars	JF	Amount (₹)
2023				2023			
Mar 31	To Balance c/d		10,000	Mar 22	By Purchases Account		10,000
	Total		10,000		Total		10,000
				Apr 01	By Balance b/d		10,000

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Dr. ROHAN				Cr.			
Date	Particulars	JF	Amount (₹)	Date	Particulars	JF	Amount (₹)
2023				2023			
Mar	To Sales Account		3,200	Mar	By Sales Return Account		600
				Mar 31	By Balance c/d		2,600
	Total		3,200		Total		3,200
Apr 01	To Balance b/d		2,600				

Dr. ARUN TRADERS				Cr.			
Date	Particulars	JF	Amount (₹)	Date	Particulars	JF	Amount (₹)
2023				2023			
Mar 12	To Sales Account		15,300	Mar 19	By Sales Return Account		2,550
				Mar 31	By Balance c/d		12,750
	Total		15,300		Total		15,300
Apr 01	To Balance b/d		12,750				

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Dr. KALPNA & CO.				Cr.			
Date	Particulars	JF	Amount (₹)	Date	Particulars	JF	Amount (₹)
2023				2023			
Mar 20	To Sales Account		14,700	Mar 31	By Sales Return Account		2,000
					By Balance c/d		12,700
	Total		14,700		Total		14,700
Apr 01	To Balance b/d		12,700				

Dr. RUPA TRADERS				Cr.			
Date	Particulars	JF	Amount (₹)	Date	Particulars	JF	Amount (₹)
2023				2023			
Mar	To Sales Account		9,000	Mar 31	By Balance c/d		9,000
	Total		9,000		Total		9,000
Apr 01	To Balance b/d		9,000				



TRIAL BALANCE as on 31st March, 2023

S. No.	Particulars	L.F.	Dr. Balance (₹)	Cr. Balance (₹)
1.	Purchases Account		70,030	
2.	Sales Return Account		5,150	
3.	Machinery Account		20,000	
4.	Rohan		2,600	
5.	Arun Traders		12,750	
6.	Kalpna & Co.		12,700	
7.	Rupa Traders		9,000	
8.	Sales Account			42,200
9.	Purchases Return Account			1,960
10.	Kirloskar Ltd.			20,000
11.	Navrang Traders			32,100
12.	Ruchi Traders			12,100
13.	Jaipur Stores			13,870
14.	Amit Traders			10,000
	Total		1,32,230	1,32,230