

<b>XI Accountancy</b> <b>D.K.Goel</b> <b>2024 Edition</b>	<b>Ledger</b> <b>Practical Questions - 12</b>	<b>AccountsAptitude.com</b> 
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Dr.

**CASH BOOK**

Cr.

<b>Date</b>	<b>Particulars</b>	<b>L.F.</b>	<b>Cash (₹)</b>	<b>Bank (₹)</b>	<b>Date</b>	<b>Particulars</b>	<b>L.F.</b>	<b>Cash (₹)</b>	<b>Bank (₹)</b>
2023					2023				
Jan 01	To Balance b/d		20,000		Jan 01	By Balance b/d			33,000
Jan 15	To Sri Gopal		10,000	8,000	Jan 10	By Manohar Lal & Sons			16,200
Jan 22	To Bank Account	C	10,000		Jan 16	By Drawings Account		5,000	
Jan 25	To Raghubir Brothers		10,000		Jan 20	By Purchases Account		15,000	
Jan 27	To Commission Account		800		Jan 22	By Cash Account	C		10,000
Jan 31	To Balance c/d			54,000	Jan 27	By Rent Account			2,800
					Jan 31	By Salaries Account		5,000	
					Jan 31	By Balance c/d		25,800	
	<b>Total</b>		<b>50,800</b>	<b>62,000</b>		<b>Total</b>		<b>50,800</b>	<b>62,000</b>
Feb 01	To Balance b/d		25,800		Feb 01	By Balance b/d			54,000

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### PURCHASES BOOK

Date	Particulars	Invoice No.	L.F.	Details	Cost (₹)	Total (₹)
2023 Jan 02	Manohar Lal & Sons Less: Trade Discount @ 10%			20,000 2,000 <b>18,000</b>	<b>18,000</b>	<b>18,000</b>
Jan 23	Bombay Trading Co. Goods			24,000 <b>24,000</b>	<b>24,000</b>	<b>24,000</b>
<b>Jan 31</b>	<b>Total</b>				<b>42,000</b>	<b>42,000</b>

### SALES BOOK

Date	Particulars	Invoice No.	L.F.	Details	Sale Value (₹)	Total (₹)
2023 Jan 12	Sri Gopal Goods			25,000 <b>25,000</b>	<b>25,000</b>	<b>25,000</b>
Jan 19	Raghubir Brothers Goods			16,000 <b>16,000</b>	<b>16,000</b>	<b>16,000</b>
<b>Jan 31</b>	<b>Total</b>				<b>41,000</b>	<b>41,000</b>

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### PURCHASES RETURN BOOK

Date	Particulars	Debit Note No.	L.F.	Details	Cost (₹)	Total (₹)
2023 Jan 02	Manohar Lal & Sons Less: Trade Discount @ 10%			2,000		
				200		
				<b>1,800</b>	<b>1,800</b>	<b>1,800</b>
<b>Jan 31</b>	<b>Total</b>				<b>1,800</b>	<b>1,800</b>

### SALES RETURN BOOK

Date	Particulars	Credit Note No.	L.F.	Details	Sale Value (₹)	Total (₹)
2023 Jan 24	Sri Gopal Goods			2,000		
				<b>2,000</b>	<b>2,000</b>	<b>2,000</b>
<b>Jan 31</b>	<b>Total</b>				<b>2,000</b>	<b>2,000</b>

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### JOURNAL

Date	Particulars	L.F.	Debit (₹)	Credit (₹)
2023 Jan 01	Cash Account Dr. Sri Gopal (Debtor) Dr. Poonam & Co. (Debtor) Dr. Stock Account Dr. Machinery Account Dr. Furniture Account Dr. To Bank Overdraft Account To Niranjan Lal (Creditor) To Bombay Trading Co. (Creditor) To Capital Account (Opening balances as at 01-Jan-2023 brought forward)		20,000 15,000 30,000 1,75,000 1,20,000 40,000	33,000 24,000 16,000 3,27,000
Jan 16	Drawings Account Dr. To Purchases Account (Goods withdrawn by the proprietor for personal use)		3,000	3,000
Jan 17	Niranjan Lal Dr. To Bills Payable Account (Accepted a bill for 45 days drawn by Niranjan Lal)		24,000	24,000
Jan 18	Bills Receivables Account Dr. To Poonam & Co. (Acceptance received from Poonam & Co. for 30 days)		30,000	30,000
Jan 27	Bombay Trading Co. To Bills Payable Account (Accepted a bill for 1 month drawn by Bombay Trading Co. )		25,000	25,000

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### LEDGERS


Dr. <b>SRI GOPAL (Debtor)</b>				Cr.			
Date	Particulars	JF	Amount (₹)	Date	Particulars	JF	Amount (₹)
2023				2023			
Jan 01	To Balance b/d		15,000	Jan 15	By Cash Account		10,000
Jan 12	To Sales Account		25,000	Jan 15	By Bank Account		8,000
				Jan 24	By Sales Return Account		2,000
				Jan 31	By Balance c/d		20,000
	<b>Total</b>		<b>40,000</b>		<b>Total</b>		<b>40,000</b>
Feb 01	To Balance b/d		20,000				

Dr. <b>POONAM &amp; CO (Debtor)</b>				Cr.			
Date	Particulars	JF	Amount (₹)	Date	Particulars	JF	Amount (₹)
2023				2023			
Jan 01	To Balance b/d		30,000	Jan 18	By Bills Receivables Account		30,000
	<b>Total</b>		<b>30,000</b>		<b>Total</b>		<b>30,000</b>

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Dr. <b>STOCK ACCOUNT</b>				Cr.			
<b>Date</b>	<b>Particulars</b>	<b>JF</b>	<b>Amount (₹)</b>	<b>Date</b>	<b>Particulars</b>	<b>JF</b>	<b>Amount (₹)</b>
2023 Jan 01	To Balance b/d		1,75,000	2023 Jan 31	By Balance c/d		1,75,000
	<b>Total</b>		<b>1,75,000</b>		<b>Total</b>		<b>1,75,000</b>
Feb 01	To Balance b/d		1,75,000				

Dr. <b>MACHINERY ACCOUNT</b>				Cr.			
<b>Date</b>	<b>Particulars</b>	<b>JF</b>	<b>Amount (₹)</b>	<b>Date</b>	<b>Particulars</b>	<b>JF</b>	<b>Amount (₹)</b>
2023 Jan 01	To Balance b/d		1,20,000	2023 Jan 31	By Balance c/d		1,20,000
	<b>Total</b>		<b>1,20,000</b>		<b>Total</b>		<b>1,20,000</b>
Feb 01	To Balance b/d		1,20,000				

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Dr. <b>FURNITURE ACCOUNT</b>				Cr.			
<b>Date</b>	<b>Particulars</b>	<b>JF</b>	<b>Amount (₹)</b>	<b>Date</b>	<b>Particulars</b>	<b>JF</b>	<b>Amount (₹)</b>
2023 Jan 01	To Balance b/d		40,000	2023 Jan 31	By Balance c/d		40,000
	<b>Total</b>		<b>40,000</b>		<b>Total</b>		<b>40,000</b>
Feb 01	To Balance b/d		40,000				

Dr. <b>NILANJAN SEN (Creditor)</b>				Cr.			
<b>Date</b>	<b>Particulars</b>	<b>JF</b>	<b>Amount (₹)</b>	<b>Date</b>	<b>Particulars</b>	<b>JF</b>	<b>Amount (₹)</b>
2023 Jan 17	To Bills Payable A/c		24,000	2023 Jan 01	By Balance b/d		24,000
	<b>Total</b>		<b>24,000</b>		<b>Total</b>		<b>24,000</b>

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Dr.				BOMBAY TRADING CO (Creditor)				Cr.	
Date	Particulars	JF	Amount (₹)	Date	Particulars	JF	Amount (₹)		
2023				2023					
Jan 27	To Bills Payable Account		25,000	Jan 01	By Balance b/d		16,000		
Jan 31	To Balance c/d		15,000	Jan 23	By Purchases Account		24,000		
	<b>Total</b>		<b>40,000</b>		<b>Total</b>		<b>40,000</b>		
				Feb 01	By Balance b/d		15,000		


Dr.				CAPITAL ACCOUNT				Cr.	
Date	Particulars	JF	Amount (₹)	Date	Particulars	JF	Amount (₹)		
2023				2023					
Jan 31	To Balance c/d		3,27,000	Jan 01	By Balance b/d		3,27,000		
	<b>Total</b>		<b>3,27,000</b>		<b>Total</b>		<b>3,27,000</b>		
				Feb 01	By Balance b/d		3,27,000		



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Dr. <b>RAGHUBIR BROS. (Debtor)</b>				Cr.			
Date	Particulars	JF	Amount (₹)	Date	Particulars	JF	Amount (₹)
2023 Jan 19	To Sales Account		16,000	2023 Jan 25	By Cash Account		10,000
				Jan 31	By Balance c/d		6,000
	<b>Total</b>		<b>16,000</b>		<b>Total</b>		<b>16,000</b>
Feb 01	To Balance b/d		6,000				

Dr. <b>COMMISSION ACCOUNT</b>				Cr.			
Date	Particulars	JF	Amount (₹)	Date	Particulars	JF	Amount (₹)
2023 Jan 31	To Balance c/d		800	2023 Jan 27	By Cash Account		800
	<b>Total</b>		<b>800</b>		<b>Total</b>		<b>800</b>
				Feb 01	By Balance b/d		800

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Dr. MANOHAR LAL & SONS (Creditor)				Cr.			
Date	Particulars	JF	Amount (₹)	Date	Particulars	JF	Amount (₹)
2023				2023			
Jan 02	To Purchases Return Account		1,800	Jan 02	By Purchases Account		18,000
Jan 10	To Bank Account		16,200				
	<b>Total</b>		<b>18,000</b>		<b>Total</b>		<b>18,000</b>

Dr. DRAWINGS ACCOUNT				Cr.			
Date	Particulars	JF	Amount (₹)	Date	Particulars	JF	Amount (₹)
2023				2023			
Jan 16	To Cash Account		5,000	Jan 31	By Balance c/d		8,000
Jan 16	To Purchases Account		3,000				
	<b>Total</b>		<b>8,000</b>		<b>Total</b>		<b>8,000</b>
Feb 01	To Balance b/d		8,000				

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Dr. PURCHASES ACCOUNT				Cr.			
Date	Particulars	JF	Amount (₹)	Date	Particulars	JF	Amount (₹)
2023				2023			
Jan 20	To Cash Account		15,000	Jan 16	By Drawings Account		3,000
Jan 31	To Sundries as per Purchases Book for January, 2023		42,000	Jan 31	By Balance c/d		54,000
	<b>Total</b>		<b>57,000</b>		<b>Total</b>		<b>57,000</b>
Feb 01	To Balance b/d		54,000				

Dr. RENT ACCOUNT				Cr.			
Date	Particulars	JF	Amount (₹)	Date	Particulars	JF	Amount (₹)
2023				2023			
Jan 27	To Bank Account		2,800	Jan 31	By Balance c/d		2,800
	<b>Total</b>		<b>2,800</b>		<b>Total</b>		<b>2,800</b>
Feb 01	To Balance b/d		2,800				

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Dr. <b>SALARIES ACCOUNT</b>				Cr.			
<b>Date</b>	<b>Particulars</b>	<b>JF</b>	<b>Amount (₹)</b>	<b>Date</b>	<b>Particulars</b>	<b>JF</b>	<b>Amount (₹)</b>
2023				2023			
Jan 31	To Cash Account		5,000	Jan 31	By Balance c/d		5,000
	<b>Total</b>		<b>5,000</b>		<b>Total</b>		<b>5,000</b>
Feb 01	To Balance b/d		5,000				

Dr. <b>SALES ACCOUNT</b>				Cr.			
<b>Date</b>	<b>Particulars</b>	<b>JF</b>	<b>Amount (₹)</b>	<b>Date</b>	<b>Particulars</b>	<b>JF</b>	<b>Amount (₹)</b>
2023				2023			
Jan 31	To Balance c/d		41,000	Jan 31	By Sundries as per Sales Book for January, 2023		41,000
	<b>Total</b>		<b>41,000</b>		<b>Total</b>		<b>41,000</b>
				Feb 01	By Balance b/d		41,000

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Dr. PURCHASES RETURN ACCOUNT				Cr.			
Date	Particulars	JF	Amount (₹)	Date	Particulars	JF	Amount (₹)
2023 Jan 31	To Balance c/d		1,800	2023 Jan 31	By Sundries as per Purchases Return Book for January, 2023		1,800
	<b>Total</b>		<b>1,800</b>		<b>Total</b>		<b>1,800</b>
				Feb 01	By Balance b/d		1,800

Dr. SALES RETURN ACCOUNT				Cr.			
Date	Particulars	JF	Amount (₹)	Date	Particulars	JF	Amount (₹)
2023 Jan 31	To Sundries as per Sales Return Book for January, 2023		2,000	2023 Jan 31	By Balance c/d		2,000
	<b>Total</b>		<b>2,000</b>		<b>Total</b>		<b>2,000</b>
Feb 01	To Balance b/d		2,000				

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Dr. <b>BILLS RECEIVABLES ACCOUNT</b>				Cr.			
<b>Date</b>	<b>Particulars</b>	<b>JF</b>	<b>Amount (₹)</b>	<b>Date</b>	<b>Particulars</b>	<b>JF</b>	<b>Amount (₹)</b>
2023 Jan 18	To Poonam & Co.		30,000	2023 Jan 31	By Balance c/d		30,000
	<b>Total</b>		<b>30,000</b>		<b>Total</b>		<b>30,000</b>
Feb 01	To Balance b/d		30,000				

Dr. <b>BILLS PAYABLE ACCOUNT</b>				Cr.			
<b>Date</b>	<b>Particulars</b>	<b>JF</b>	<b>Amount (₹)</b>	<b>Date</b>	<b>Particulars</b>	<b>JF</b>	<b>Amount (₹)</b>
2023 Jan 31	To Balance c/d		49,000	2023 Jan 17	By Niranjana Lal		24,000
				Jan 27	By Bombay Trading Co.		25,000
	<b>Total</b>		<b>49,000</b>		<b>Total</b>		<b>49,000</b>
				Feb 01	By Balance b/d		49,000

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**TRIAL BALANCE as on 31<sup>st</sup> January, 2023**

<b>S. No.</b>	<b>Particulars</b>	<b>L.F.</b>	<b>Dr. Balance (₹)</b>	<b>Cr. Balance (₹)</b>
1.	Cash Account		25,800	
2.	Sri Gopal (Debtor)		20,000	
3.	Stock Account		1,75,000	
4.	Machinery Account		1,20,000	
5.	Furniture Account		40,000	
6.	Raghubir Bros. (Debtor)		6,000	
7.	Drawings Account		8,000	
8.	Purchases Account		54,000	
9.	Rent Account		2,800	
10.	Salaries Account		5,000	
11.	Sales Return Account		2,000	
12.	Bills Receivables Account		30,000	
13.	Bank Overdraft Account			54,000
14.	Bombay Trading Co. (Creditor)			15,000
15.	Capital Account			3,27,000
16.	Commission Account			800
17.	Sales Account			41,000
18.	Purchases Return Account			1,800
19.	Bills Payable Account			49,000
	<b>Total</b>		<b>4,88,600</b>	<b>4,88,600</b>