



JOURNAL

Date	Particulars	L.F.	Debit Amount (Rs.)	Credit Amount (Rs.)
31-03-2015	Debtors A/c To Sales A/c (Goods sold on credit)	Dr.	40,000	40,000
31-03-2015	Creditors A/c To Bank A/c (Amount paid to creditors by cheque)	Dr.	22,000	22,000
31-03-2015	Creditors A/c To Purchases Return A/c (Goods returned to supplier)	Dr.	7,000	7,000
31-03-2015	Salary A/c To Bank A/c (Salary paid by cheque)	Dr.	15,000	15,000



Debtors A/c

Dr.				Cr.			
Date	Particulars	L.F.	Amount (Rs.)	Date	Particulars	L.F.	Amount (Rs.)
31-03-2015	To Balance b/d		2,40,000	31-03-2015	By Balance c/d		2,80,000
31-03-2015	To Sales A/c		40,000				
			2,80,000				2,80,000

Sales A/c

Dr.				Cr.			
Date	Particulars	L.F.	Amount (Rs.)	Date	Particulars	L.F.	Amount (Rs.)
31-03-2015	To Balance c/d		10,90,000	31-03-2015	By Balance b/d		10,50,000
				31-03-2015	By Debtors A/c		40,000
			10,90,000				10,90,000

Creditors A/c

Dr.				Cr.			
Date	Particulars	L.F.	Amount (Rs.)	Date	Particulars	L.F.	Amount (Rs.)
31-03-2015	To Bank A/c		22,000	31-03-2015	By Balance b/d		1,80,000
31-03-2015	To Purchase Return A/c		7,000				
31-03-2015	To Balance c/d		1,51,000				
			1,80,000				1,80,000



Bank A/c

Dr.

Cr.

Date	Particulars	L.F.	Amount (Rs.)	Date	Particulars	L.F.	Amount (Rs.)
31-03-2015	To Balance b/d		45,000	31-03-2015	By Creditors A/c		22,000
				31-03-2015	By Salary A/c		15,000
				31-03-2015	By Balance c/d		8,000
			45,000				45,000

Purchase Return A/c

Dr.

Cr.

Date	Particulars	L.F.	Amount (Rs.)	Date	Particulars	L.F.	Amount (Rs.)
31-03-2015	To Balance c/d		7,000	31-03-2015	By Creditors A/c		7,000
			7,000				7,000

Salary A/c

Dr.

Cr.

Date	Particulars	L.F.	Amount (Rs.)	Date	Particulars	L.F.	Amount (Rs.)
31-03-2015	To Balance b/d		1,65,000	31-03-2015	By Balance c/d		1,80,000
31-03-2015	To Bank A/c		15,000				
			1,80,000				1,80,000



TRIAL BALANCE as on 31st March, 2015

Heads of Accounts	L.F.	Dr. Balance (Rs.)	Cr. Balance (Rs.)
Capital			3,20,000
Fixed Assets		1,80,000	
Drawings		60,000	
Debtors		2,80,000	
Creditors			1,51,000
Purchases		7,10,000	
Sales			10,90,000
Bank Balance		8,000	
Cash in Hand		30,000	
Salary		1,80,000	
Rent		1,20,000	
Purchases Return			7,000
Total		15,68,000	15,68,000