



JOURNAL

Date	Particulars	L.F.	Debit Amount (Rs.)	Credit Amount (Rs.)
01-04-2024	Cash A/c Dr. To Capital A/c (Business Commenced with introduction of Cash)		1,00,000	1,00,000
03-04-2024	Purchases A/c Dr. To Cash A/c (Goods purchases by paying cash)		5,000	5,000
04-04-2024	Gopal Dr. To Sales A/c (Goods sold to Gopal on credit)		4,000	4,000
10-04-2024	Purchases A/c Dr. To Ram (Goods purchased from Ram on credit)		8,000	8,000
15-04-2024	Trade Expenses A/c Dr. To Cash A/c (Trade expenses incurred)		2,000	2,000
20-04-2024	Cash A/c Dr. Discount Allowed A/c Dr. To Gopal (Cash received from Gopal and allowed him discount)		3,950 50	4,000
25-04-2024	Wages A/c Dr. To Cash A/c (Wages paid in cash)		700	700



Date	Particulars	L.F.	Debit Amount (Rs.)	Credit Amount (Rs.)
27-04-2024	Ram Dr. To Cash A/c To Discount Received A/c (Cash paid to Ram in full settlement)		8,000	7,700 300
30-04-2024	Rent A/c Dr. To Cash A/c (Rent paid in cash)		1,500	1,500





Capital A/c

Dr.

Cr.

Date	Particulars	L.F.	Amount (Rs.)	Date	Particulars	L.F.	Amount (Rs.)
30-04-2024	To Balance c/d		1,00,000	01-04-2024	By Cash A/c		1,00,000
			1,00,000				1,00,000

Cash A/c

Dr.

Cr.

Date	Particulars	L.F.	Amount (Rs.)	Date	Particulars	L.F.	Amount (Rs.)
01-04-2024	To Capital A/c		1,00,000	03-04-2024	By Purchases A/c		5,000
20-04-2024	To Gopal		3,950	15-04-2024	By Trade expenses A/c		2,000
				25-04-2024	By Wages A/c		700
				27-04-2024	By Ram		7,700
				30-04-2024	By Rent A/c		1,500
				30-04-2024	By Balance c/d		87,050
			1,03,950				1,03,950

Purchases A/c

Dr.

Cr.

Date	Particulars	L.F.	Amount (Rs.)	Date	Particulars	L.F.	Amount (Rs.)
03-04-2024	To Cash A/c		5,000	30-04-2024	By Balance c/d		13,000
10-04-2024	To Ram		8,000				
			13,000				13,000



Gopal's A/c

Dr.

Cr.

Date	Particulars	L.F.	Amount (Rs.)	Date	Particulars	L.F.	Amount (Rs.)
04-04-2024	To Sales A/c		4,000	20-04-2024	By Cash A/c		3,950
				20-04-2024	By Discount Allowed A/c		50
			4,000				4,000

Discount Allowed A/c

Dr.

Cr.

Date	Particulars	L.F.	Amount (Rs.)	Date	Particulars	L.F.	Amount (Rs.)
27-04-2024	To Gopal		50	30-04-2024	By Balance c/d		50
			50				50

Sales A/c

Dr.

Cr.

Date	Particulars	L.F.	Amount (Rs.)	Date	Particulars	L.F.	Amount (Rs.)
30-04-2024	To Balance c/d		4,000	04-04-2024	By Gopal		4,000
			4,000				4,000



Ram's A/c

Dr.

Cr.

Date	Particulars	L.F.	Amount (Rs.)	Date	Particulars	L.F.	Amount (Rs.)
27-04-2024	To Cash A/c		7,700	10-04-2024	By Purchases A/c		8,000
27-04-2024	To Discount Received A/c		300				
			8,000				8,000

Discount Received A/c

Dr.

Cr.

Date	Particulars	L.F.	Amount (Rs.)	Date	Particulars	L.F.	Amount (Rs.)
30-04-2024	To Balance c/d		300	20-04-2024	By Ram		300
			300				300

Wages A/c

Dr.

Cr.

Date	Particulars	L.F.	Amount (Rs.)	Date	Particulars	L.F.	Amount (Rs.)
25-04-2024	To Cash A/c		700	30-04-2024	By Balance c/d		700
			700				700



Rent A/c

Dr.

Cr.

Date	Particulars	L.F.	Amount (Rs.)	Date	Particulars	L.F.	Amount (Rs.)
30-04-2024	To Cash A/c		1,500	30-04-2024	By Balance c/d		1,500
			1,500				1,500

Trade Expenses A/c

Dr.

Cr.

Date	Particulars	L.F.	Amount (Rs.)	Date	Particulars	L.F.	Amount (Rs.)
15-04-2024	To Cash A/c		2,000	30-04-2024	By Balance c/d		2,000
			2,000				2,000





TRIAL BALANCE as on 30th April 2024

Heads of Accounts	L.F.	Dr. Balance (Rs.)	Cr. Balance (Rs.)
Capital A/c			1,00,000
Cash A/c		87,050	
Purchases A/c		13,000	
Discount Allowed A/c		50	
Sales A/c			4,000
Discount Received A/c			300
Wages A/c		700	
Rent A/c		1,500	
Trade Expenses A/c		2,000	
Total		1,04,300	1,04,300