



R. CHETAN, KOLKATA

Dr.

CASH BOOK

Cr.

Date	Particulars	L.F.	Cash (₹)	Bank (₹)	Date	Particulars	L.F.	Cash (₹)	Bank (₹)
2024					2024				
Mar 01	To Balance b/d		15,400	82,500	Mar 02	By Plant and Machinery A/c			5,000
Mar 01	To Sales A/c		2,000		Mar 04	By Salary A/c			2,750
Mar 09	To Rajesh			26,125	Mar 07	By Wages A/c		440	
Mar 20	To Loan from Bank of Baroda			50,000	Mar 18	By Rao			18,000
Mar 30	To Sales A/c			4,000	Mar 22	By Drawings A/c			2,500
Mar 31	To Cash A/c	C		16,135	Mar 27	By Rates & Taxes A/c			1,155
					Mar 31	By Bank A/c	C	16,135	
					Mar 31	By Balance c/d		825	1,49,355
	Total		17,400	1,78,760		Total		17,400	1,78,760

JOURNAL

Date	Particulars	L.F.	Debit Amount (₹)	Credit Amount (₹)
2024 Mar 09	Discount Allowed A/c To Rajesh (Discount allowed to Rajesh)	Dr.	1,375	1,375
Mar 18	Rao To Discount Received A/c (Discount received from Rao on full settlement)	Dr.	1,250	1,250

PURCHASES BOOK

Date	Particulars	Invoice No.	L.F.	Details	Cost (₹)
2024 Mar 25	Samanta, Delhi			5,000	5,000
Mar 31	Purchases A/c				5,000

SALES BOOK


Date	Particulars	Invoice No.	L.F.	Details	Sale Value (₹)
2024 Mar 11	James, Patna			10,000	10,000
Mar 31	Sales A/c				10,000



SALES RETURN BOOK

Date	Particulars	Invoice No.	L.F.	Details	Cost (₹)
2024 Mar 13	James, Patna			2,000	2,000
Mar 31	Sales Return A/c Dr.				2,000



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LEDGER

Dr.				STOCK A/C				Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)	
2024 Mar 01	To Balance b/d		1,92,500	2024 Mar 31	By Balance c/d		1,92,500	
			1,92,500				1,92,500	

Dr.				PLANT AND MACHINERY A/C				Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)	
2024 Mar 01	To Balance b/d		4,40,000	2024 Mar 31	By Balance c/d		4,45,000	
Mar 02	To Bank A/c		5,000					
			4,45,000				4,45,000	

Dr.				RAJESH				Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)	
2024 Mar 01	To Balance b/d		27,500	2024 Mar 09	By Bank A/c		26,125	
				Mar 09	By Discount Allowed A/c		1,375	
			27,500				27,500	

Dr.		JAMES				Cr.	
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2024				2024			
Mar 01	To Balance b/d		13,750	Mar 13	By Sales Return A/c		2,000
Mar 11	To Sales A/c		10,000	Mar 09	By Balance c/d		21,750
			23,750				23,750

Dr.		RAO				Cr.	
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2024				2024			
Mar 18	To Bank A/c		18,000	Mar 01	By Balance b/d		19,250
Mar 18	To Discount Received A/c		1,250				
			19,250				19,250

Dr.		SAMANTHA				Cr.	
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2024				2024			
Mar 31	To Balance c/d		40,750	Mar 01	By Balance b/d		35,750
				Mar 25	By Purchases A/c		5,000
			40,750				40,750

Dr.	CAPITAL A/C						Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2024 Mar 31	To Balance c/d		7,16,650	2024 Mar 01	By Balance b/d		7,16,650
			7,16,650				7,16,650

Dr.	SALES A/c						Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2024 Mar 31	To Balance c/d		16,000	2024 Mar 01	By Cash A/c		2,000
				Mar 30	By Bank A/c		4,000
				Mar 31	By Sundries as per Sales Book for March, 2024		10,000
			16,000				16,000

Dr.	PURCHASES A/C						Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2024 Mar 31	To Sundries as per Purchases Book for March, 2024		5,000	2024 Mar 31	By Balance c/d		5,000
			5,000				5,000



Dr.				SALES RETURN A/C				Cr.			
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)				
2024 Mar 31	To Sundries as per Purchases Book for March, 2024		2,000	2024 Mar 31	By Balance c/d		2,000				
			2,000				2,000				

Dr.				LOAN FROM BANK OF BARODA A/C				Cr.			
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)				
2024 Mar 31	To Balance c/d		50,000	2024 Mar 20	By Bank A/c		50,000				
			50,000				50,000				

Dr.				SALARY A/C				Cr.			
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)				
2024 Mar 04	To Bank A/c		2,750	2024 Mar 31	By Balance c/d		2,750				
			2,750				2,750				

Dr.				WAGES A/C				Cr.			
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)				
2024 Mar 07	To Cash A/c		440	2024 Mar 31	By Balance c/d		440				
			440				440				

Dr.	DRAWINGS A/C						Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2024				2024			
Mar 22	To Bank A/c		2,500	Mar 31	By Balance c/d		2,500
			2,500				2,500

Dr.	RATES AND TAXES A/C						Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2024				2024			
Mar 27	To Bank A/c		1,155	Mar 31	By Balance c/d		1,155
			1,155				1,155

Dr.	DISCOUNT ALLOWED A/C						Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2024				2024			
Mar 09	To Rajesh		1,375	Mar 31	By Balance c/d		1,375
			1,375				1,375

Dr.	DISCOUNT RECEIVED A/C						Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2024				2024			
Mar 31	To Balance c/d		1,250	Mar 18	By Rao		1,250
			1,250				1,250



TRIAL BALANCE AS ON 31ST MARCH, 2024

Heads of Accounts	L.F.	Dr. Balance (Rs.)	Cr. Balance (Rs.)
Cash in Hand		825	
Cash at Bank		1,49,355	
Stock A/c		1,92,500	
Plant and Machinery A/c		4,45,000	
James		21,750	
Samanta			40,750
Capital A/c			7,16,650
Sales A/c			16,000
Purchases A/c		5,000	
Sales Return A/c		2,000	
Loan from Bank of Baroda A/c			50,000
Salary A/c		2,750	
Wages A/c		440	
Drawings A/c		2,500	
Rates & Taxes A/c		1,155	
Discount Allowed A/c		1,375	
Discount Received A/c			1,250
Total		8,24,650	8,24,650