



SHRI KAILASH CHAND, LUCKNOW

Dr.

CASH BOOK

Cr.

Date	Particulars	L.F.	Cash (₹)	Bank (₹)	Date	Particulars	L.F.	Cash (₹)	Bank (₹)
2024					2024				
Mar 01	To Capital A/c		50,000		Mar 01	By Purchases A/c		5,000	
Mar 05	To Cash A/c	C		15,000	Mar 02	By Computer and Printer A/c			20,000
Mar 10	To Shri Ramesh Chand			75,000	Mar 05	By Bank A/c	C	15,000	
Mar 14	To Shri Ramesh Chand			36,000	Mar 20	By Cash A/c	C		17,000
Mar 20	To Bank A/c	C	17,000		Mar 21	By Shyam Lal		14,700	
Mar 23	To Sales A/c		9,000		Mar 25	By Salary A/c		2,500	
Mar 30	To Cash A/c	C		5,000	Mar 28	By Rent A/c		1,500	
					Mar 30	By Bank A/c	C	5,000	
					Mar 31	By Drawings A/c		500	
					Mar 31	By Balance c/d		31,800	94,000
	Total		76,000	1,31,000		Total		76,000	1,31,000



JOURNAL

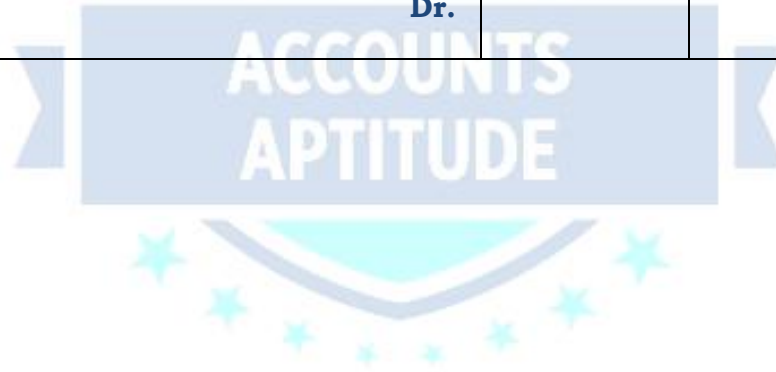
Date	Particulars	L.F.	Debit Amount (₹)	Credit Amount (₹)
2024 Mar 14	Discount Allowed A/c To Shri Ramesh Chand (Discount allowed to Shri Ramesh Chand)	Dr.	1,000	1,000
Mar 21	Shyam Lal To Discount Received A/c (Discount received from Shyam Lal)	Dr.	300	300





PURCHASES BOOK

Date	Particulars	Invoice No.	L.F.	Details	Cost (₹)
2024 Mar 01	Hari, Lucknow 5 Laptops @ ₹35,000 each 5 Desktops @ ₹25,000 each Less: Trade Discount 15%			1,75,000 1,25,000 3,00,000 45,000 2,55,000	2,55,000
Mar 18	Shyam Lal, Delhi 10 Keyboards @ ₹1,000 each 10 Mouse @ ₹500 each			10,000 5,000 15,000	15,000
Mar 31	Purchases A/c Dr.				2,70,000



SALES BOOK

Date	Particulars	Invoice No.	L.F.	Details	Sale Value (₹)
2024 Mar 07	Shri Ramesh Chand, Kanpur 2 Laptops @ ₹32,000 each 2 Desktops @ ₹24,000 each			64,000 48,000	
				1,12,000	1,12,000
Mar 15	Jagdish, Kolkata 2 Laptops @ ₹35,000 each 2 Desktops @ ₹25,000 each Less: Trade Discount @ 5%			70,000 50,000 1,20,000 6,000	
				1,14,000	1,14,000
Mar 31	Sales A/c <div style="text-align: right;">Cr.</div>				2,26,000





LEDGER

Dr.				PURCHASES A/C				Cr.			
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)				
2024 Mar 01	To Cash A/c		5,000	2024 Mar 31	By Balance c/d		2,75,000				
Mar 30	To Sundries as per Purchases Book for March, 2024		2,70,000								
			2,75,000				2,75,000				

Dr.				SALES A/c				Cr.			
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)				
2024 Mar 31	To Balance c/d		2,35,000	2024 Mar 23	By Cash A/c		9,000				
				Mar 31	By Sundries as per Sales Book for March, 2024		2,26,000				
			2,35,000				2,35,000				

Dr.				CAPITAL A/C				Cr.			
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)				
2024 Mar 31	To Balance c/d		50,000	2024 Mar 01	By Cash A/c		50,000				
			50,000				50,000				

COMPUTER AND PRINTER A/C

Dr.				Cr.			
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2024 Mar 01	To Bank A/c		20,000	2024 Mar 31	By Balance c/d		20,000
			20,000				20,000

SALARY A/C

Dr.				Cr.			
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2024 Mar 25	To Cash A/c		2,500	2024 Mar 31	By Balance c/d		2,500
			2,500				2,500

RENT A/C

Dr.				Cr.			
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2024 Mar 28	To Cash A/c		1,500	2024 Mar 31	By Balance c/d		1,500
			1,500				1,500

DRAWINGS A/C

Dr.				Cr.			
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2024 Mar 31	To Cash A/c		500	2024 Mar 31	By Balance c/d		500
			500				500

Dr.	DISCOUNT ALLOWED A/C						Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2024 Mar 14	To Shri Ramesh Chand		1,000	2024 Mar 31	By Balance c/d		1,000
			1,000				1,000

Dr.	DISCOUNT RECEIVED A/C						Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2024 Mar 31	To Balance c/d		300	2024 Mar 21	By Shyam Lal		300
			300				300

Dr.	SHYAM LAL						Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2024 Mar 21	To Cash A/c		14,700	2024 Mar 18	By Purchases A/c		15,000
Mar 21	To Discount Received A/c		300				
			15,000				15,000

Dr.	HARI						Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2024 Mar 31	To Balance c/d		2,55,000	2024 Mar 01	By Purchases A/c		2,55,000
			2,55,000				2,55,000

Dr.		SHRI RAMESH CHAND				Cr.	
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2024 Mar 07	To Sales A/c		1,12,000	2024 Mar 10	By Bank A/c		75,000
				Mar 14	By Bank A/c		36,000
				Mar 14	By Discount Allowed A/c		1,000
			1,12,000				1,12,000

Dr.		JAGDISH				Cr.	
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2024 Mar 15	To Sales A/c		1,14,000	2024 Mar 31	By Balance c/d		1,14,000
			1,14,000				1,14,000





TRIAL BALANCE as on 31st March, 2024

Heads of Accounts	L.F.	Dr. Balance (Rs.)	Cr. Balance (Rs.)
Cash A/c		11,800	
Bank A/c		1,14,000	
Purchases A/c		2,75,000	
Sales A/c			2,35,000
Capital A/c			50,000
Computer and Printer A/c		20,000	
Salary A/c		2,500	
Rent A/c		1,500	
Drawings A/c		500	
Discount Allowed A/c		1,000	
Discount Received A/c			300
Hari (Creditor)			2,55,000
Jagdish (Debtor)		1,14,000	
Total		5,40,300	5,40,300