#### RAM, KOLKATTA

Dr.				CA	SH BOOK				Cr.
Date	Particulars	L.F.	Cash (₹)	Bank (₹)	Date	Particulars	<b>L.F.</b>	Cash (₹)	Bank (₹)
2024					2024				
Jan 01	To Capital A/c		50,000		Jan 01	By Bank A/c	С	12,500	
Jan 01	To Cash A/c	С		12,500	Jan 01	By Purchases A/c		20,000	
Jan 05	To R Raman		4,700		Jan 01	By Furniture A/c		5,000	
Jan 10	To Cash A/c	С		1,000	Jan 03	By Stationery A/c		1,000	
Jan 22	To Bimal			6,000	Jan 10	By Bank A/c	С	1,000	
				-	Jan 12	By Wages A/c		1,500	
					Jan 19	By Wages A/c		1,500	
				_	Jan 21	By Man Mohan			9,500
					Jan 24	By Drawings A/c			2,000
				NEED	Jan 27	By Wages A/c		1,500	
				ALLU	Jan 31	By Balance c/d		10,700	8,000
	Total	1	54,700	19,500		Total		54,700	19,500



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#### JOURNAL

		Amount (₹)	Amount (₹)
		200	
Discount Allowed A/c Dr. To R Raman (Discount allowed to R Raman)		300	300
Furniture A/cDr.To Union Furniture Co.(Purchased office desk from the Union Furniture Co. on credit)		1,500	1,500
Man Mohan Dr. To Discount Received A/c (Discount received from Man Mohan)		500	500
Rent A/c Dr. To Outstanding Rent A/c (Rent due to landlord recorded)		1,000	1,000
	(Discount allowed to R Raman)Furniture A/c To Union Furniture Co. (Purchased office desk from the Union Furniture Co. on credit)Dr.Man Mohan To Discount Received A/c (Discount received from Man Mohan)Dr.Rent A/c To Outstanding Rent A/cDr.	To R Raman Image: Constraint of the state of the s	Discount Allowed A/c To R Raman (Discount allowed to R Raman) Dr. 300   Furniture A/c To Union Furniture Co. 

XI Accountancy	Special Purpose Books-II	
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### **PURCHASES BOOK**

Date	Particulars		Invoice No.	L.F.	Details	Cost (₹)
2024 Jan 02	Man Mohan, Delhi				10,000	10,000
Jan 23	Man Mohan, Delhi				7,000	7,000
Jan 31	Purchases A/c	Dr.				17,000

# SALES BOOK

Date		Particulars		Invoice No.	L.F.	Details	Sale Value (₹)
2024 Jan 01	R. Raman, Kolkata		ДT,			5,000	5,000
Jan 06	Bimal, Kolkata		ACCOUN	TC		7,500	7,500
Jan 21	Ramesh, Guwahati		ACCOUN			6,000	6,000
Jan 31	Sales A/c		Cr.	UE .			18,500

# SALES RETURN BOOK

Date		Particulars		Invoice No.	L.F.	Details	Cost (₹)
2024 Jan 08	Bimal, Kolkata					1,500	1,500
Jan 31	Sales Return A/c		Dr.				1,500

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### LEDGER

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

Dr.			PURCHASI	ES A/C			Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	<b>J.F.</b>	Amount (₹)
2024				2024			
Jan 01	To Cash A/c		20,000	Jan 31	By Balance c/d		37,000
Jan 31	To Sundries as per		17,000				
	Purchases Book for						
	January, 2024			- And			
			37,000				37,000

Dr. Date	Particulars	J.F.	FURNITUR Amount (₹)	Date	Particulars	<b>J.F.</b>	Cr. Amount (₹)
2024			APT	2024			
Jan 01	To Cash A/c		5,000	Jan 31	By Balance c/d		6,500
Jan 13	To Union Furniture Co.		1,500		1.4		
		-	6,500		-		6,500

XI Accountancy T.S.Grewal	Special Purpose Books-II Other Books	AccountsAptitude.com	
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Particulars	ID					
	<b>J.F</b> .	Amount (₹)	Date	Particulars	<b>J.F.</b>	Amount (₹)
			2024			
n A/c		1,000	Jan 31	By Balance c/d		1,000
		1,000				1,000
	n A/c	n A/c		n A/c 1,000 Jan 31	n A/c 1,000 Jan 31 By Balance c/d	n A/c 1,000 Jan 31 By Balance c/d

Dr.	r			WAGES A/C				
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	<b>J.F</b> .	Amount (₹)	
2024				2024				
Jan 12	To Cash A/c		1,500	Jan 31	By Balance c/d		4,500	
Jan 19	To Cash A/c		1,500	5.00				
Jan 27	To Cash A/c		1,500					
			4,500				4,500	

Date	Particulars	<b>J.F.</b>	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2024				2024			
Jan 24	To Bank A/c		2,000	Jan 31	By Balance c/d		2,000
		3	2,000		/ ~		2,000

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Dr.							Cr.
Date	Particulars	<b>J.F</b> .	Amount (₹)	Date	Particulars	<b>J.F.</b>	Amount (₹)
2024				2024			
Jan 05	To R Raman		300	Jan 31	By Balance c/d		300
			300				300

Dr.		DI	SCOUNT REC	EIVED A	/C		Cr.
Date	Particulars	<b>J.F.</b>	Amount (₹)	Date	Particulars	<b>J.F</b> .	Amount (₹)
2024				2024			
Jan 31	To Balance c/d		500	Jan 21	By Man Mohan		500
			500				500

		RENT A	Cr			
Particulars	J.F.	Amount (₹)	Date	Particulars	<b>J.F.</b>	Amount (₹)
1			2024			
Outstanding Rent A/c		1,000	Jan 31	By Balance c/d		1,000
		1,000				1,000
			Dutstanding Rent A/c 1,000	Outstanding Rent A/c20241,000Jan 31	Outstanding Rent A/c20241,000Jan 31By Balance c/d	Dutstanding Rent A/c2024Jan 31By Balance c/d

Dr.				OUTSTANDING RENT A/C				Cr.
Date	Particulars	J	J.F.	Amount (₹)	Date	Particulars	<b>J.F</b> .	Amount (₹)
2024			ķ		2024			
Jan 31	To Balance c/d			1,000	Jan 31	By Rent A/c		1,000
				1,000	1 ×	12 million - 12 mi		1,000

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Dr.			SALES	A/c			Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2024				2024			
Jan 31	To Balance c/d		18,500	Jan 31	By Sundries as per Sales		18,500
					Book for January, 2024		
-			18,500				18,500

Dr.		SALES RET	URN A/C	Cr			
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	<b>J.F.</b>	Amount (₹)
2024				2024			
Jan 31	To Sundries as per Purchases Book for January, 2024		1,500	Jan 31	By Balance c/d		1,500
			1,500		/		1,500

		MAN MOHAN, DELHI     J.F.   Amount (₹)   Date   Particulars						
J.F. Amount (₹)	Particulars	<b>ount (</b> ₹)	<b>J.F.</b>	Particulars	Date			
		V. A. J. L			2024			
10,000	By Purchases A/c	9,500		To Bank A/c	Jan 21			
7,000	By Purchases A/c	500		To Discount Received A/c	Jan 21			
		7,000	~	To Balance c/d	Jan 31			
17,000	2	17,000						
		500 7,000	×	To Discount Received A/c	Jan 21			

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BIMAL						Cr.
Particulars	J.F.	Amount (₹)	Date	Particulars	<b>J.F.</b>	Amount (₹)
			2024			
To Sales A/c		7,500	Jan 08	By Sales Return A/c		1,500
			Jan 22	By Bank A/c		6,000
		7,500				7,500
T			ParticularsJ.F.Amount (₹)To Sales A/c7,500	ParticularsJ.F.Amount (₹)DateCo Sales A/c2024To Sales A/c7,500Jan 08Jan 22	ParticularsJ.F.Amount (₹)DateParticularsCo Sales A/c202420242024To Sales A/c7,500Jan 08By Sales Return A/cJan 22By Bank A/c	ParticularsJ.F.Amount (₹)DateParticularsJ.F.So Sales A/c2024202

Date	Particulars	J.F.	Amount (₹)	Date	Particulars	<b>J.F.</b>	Amount (₹)
2024				2024			
Jan 01	To Sales A/c		5,000	Jan 05	By Cash A/c		4,700
				Jan 05	By Discount Allowed A/c		300
			5,000				5,000

		RAMESH, GU	WAHATT			Cr.
Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
		ALLU	2024			
To Sales A/c		6,000	Jan 31	By Balance c/d		6,000
		6,000				6,000
		Particulars J.F.	ParticularsJ.F.Amount (₹)o Sales A/c6,000	ParticularsJ.F.Amount (₹)Date0 Sales A/c20246,000Jan 31	ParticularsJ.F.Amount (₹)DateParticulars2024202420242024o Sales A/c6,000Jan 31By Balance c/d	ParticularsJ.F.Amount (₹)DateParticularsJ.F.2024 <t< td=""></t<>

Dr.	Dr. UNION FURNITURE CO.							
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	<b>J.F</b> .	Amount (₹)	
2024			* ¥ 5	2024	2			
Jan 31	To Balance c/d		1,500	Jan 13	By Furniture A/c		1,500	
			1,500				1,500	

XI Accountancy	Special Purpose Books-II		
T.S.Grewal	Other Books	AccountsAptitude.com	
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Heads of Accounts	<b>L.F.</b>	Dr. Balance (Rs.)	Cr. Balance (Rs.)
Cash in Hand		10,700	
Cash at Bank		8,000	
Capital A/c			50,000
Purchases A/c		37,000	
Furniture A/c		6,500	
Stationery A/c		1,000	
Wages A/c		4,500	
Drawings A/c	1	2,000	
Discount Allowed A/c		300	
Discount Received A/c			500
Rent A/c	_	1,000	
Outstanding Rent A/c	27	NUNE	1,000
Sales A/c	22	JUNIS	18,500
Sales Return A/c	1.0	1,500	
Manmohan, Delhi		TIVE	7,000
Ramesh, Guwahati		6,000	
Union Furniture Co.		XT	1,500
Total	¥,	78,500	78,500

### TRIAL BALANCE AS ON 31ST JANUARY, 2024