



RAM, KOLKATTA

Dr.

CASH BOOK

Cr.

Date	Particulars	L.F.	Cash (₹)	Bank (₹)	Date	Particulars	L.F.	Cash (₹)	Bank (₹)
2024					2024				
Jan 01	To Capital A/c		50,000		Jan 01	By Bank A/c	C	12,500	
Jan 01	To Cash A/c	C		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	C		1,000	Jan 03	By Stationery A/c		1,000	
Jan 22	To Bimal			6,000	Jan 10	By Bank A/c	C	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
					Jan 27	By Wages A/c		1,500	
					Jan 31	By Balance c/d		10,700	8,000
	Total		54,700	19,500		Total		54,700	19,500



JOURNAL

Date	Particulars	L.F.	Debit Amount (₹)	Credit Amount (₹)
2024 Jan 05	Discount Allowed A/c To R Raman (Discount allowed to R Raman)	Dr.	300	300
Jan 13	Furniture A/c To Union Furniture Co. (Purchased office desk from the Union Furniture Co. on credit)	Dr.	1,500	1,500
Jan 21	Man Mohan To Discount Received A/c (Discount received from Man Mohan)	Dr.	500	500
Jan 31	Rent A/c To Outstanding Rent A/c (Rent due to landlord recorded)	Dr.	1,000	1,000



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			5,000	5,000
Jan 06	Bimal, Kolkata			7,500	7,500
Jan 21	Ramesh, Guwahati			6,000	6,000
Jan 31	Sales A/c Cr.				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

LEDGER

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

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

Dr.				FURNITURE A/C				Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)	
2024 Jan 01	To Cash A/c		5,000	2024 Jan 31	By Balance c/d		6,500	
Jan 13	To Union Furniture Co.		1,500					
			6,500				6,500	



Dr.				STATIONERY A/C				Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)	
2024 Jan 03	To Cash A/c		1,000	2024 Jan 31	By Balance c/d		1,000	
			1,000				1,000	

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

Dr.				DRAWINGS A/C				Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)	
2024 Jan 24	To Bank A/c		2,000	2024 Jan 31	By Balance c/d		2,000	
			2,000				2,000	




Dr.				DISCOUNT ALLOWED A/C				Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)	
2024 Jan 05	To R Raman		300	2024 Jan 31	By Balance c/d		300	
			300				300	

Dr.				DISCOUNT RECEIVED A/C				Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)	
2024 Jan 31	To Balance c/d		500	2024 Jan 21	By Man Mohan		500	
			500				500	

Dr.				RENT A/C				Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)	
2024 Jan 31	To Outstanding Rent A/c		1,000	2024 Jan 31	By Balance c/d		1,000	
			1,000				1,000	


Dr.				OUTSTANDING RENT A/C				Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)	
2024 Jan 31	To Balance c/d		1,000	2024 Jan 31	By Rent A/c		1,000	
			1,000				1,000	

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

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

Dr.				MAN MOHAN, DELHI				Cr.			
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)				
2024 Jan 21	To Bank A/c		9,500	2024 Jan 02	By Purchases A/c		10,000				
Jan 21	To Discount Received A/c		500	Jan 23	By Purchases A/c		7,000				
Jan 31	To Balance c/d		7,000								
			17,000				17,000				

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Dr.				BIMAL				Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)	
2024 Jan 06	To Sales A/c		7,500	2024 Jan 08	By Sales Return A/c		1,500	
				Jan 22	By Bank A/c		6,000	
			7,500				7,500	

Dr.				R. RAMAN, KOLKATA				Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)	
2024 Jan 01	To Sales A/c		5,000	2024 Jan 05	By Cash A/c		4,700	
				Jan 05	By Discount Allowed A/c		300	
			5,000				5,000	

Dr.				RAMESH, GUWAHATI				Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)	
2024 Jan 21	To Sales A/c		6,000	2024 Jan 31	By Balance c/d		6,000	
			6,000				6,000	

Dr.				UNION FURNITURE CO.				Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)	
2024 Jan 31	To Balance c/d		1,500	2024 Jan 13	By Furniture A/c		1,500	
			1,500				1,500	



TRIAL BALANCE AS ON 31ST JANUARY, 2024

Heads of Accounts	L.F.	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		2,000	
Discount Allowed A/c		300	
Discount Received A/c			500
Rent A/c		1,000	
Outstanding Rent A/c			1,000
Sales A/c			18,500
Sales Return A/c		1,500	
Manmohan, Delhi			7,000
Ramesh, Guwahati		6,000	
Union Furniture Co.			1,500
Total		78,500	78,500