

# VIDYA BHAWAN BALIKA VIDYA PITH

शक्तिउत्थानआश्रमलखीसरायबिहार

Class 11 commerce Sub. ACT Date 12.9.2020

Teacher name – Ajay Kumar Sharma

## Recording of Transactions-I

*Illustration 2.*

Soraj Mart furnishes the following information :

Transactions during the month of April, 2017 are as under :

Date	Details
01.4.2017	Business started with cash Rs. 1,50,000.
01.4.2017	Goods purchased form Manisha Rs. 36,000.
01.4.2017	Stationery purchased for cash Rs. 2,200.
02.4.2017	Open a bank account with SBI for Rs. 35,000.
02.4.2017	Goods sold to Priya for Rs. 16,000.
03.4.2017	Received a cheque of Rs. 16,000 from Priya.
05.4.2017	Sold goods to Nidhi Rs. 14,000.
08.4.2017	Nidhi pays Rs. 14,000 cash.
10.4.2017	Purchased goods for Rs. 20,000 on credit from Ritu.
14.4.2017	Insurance paid by cheque Rs. 6,000.
18.4.2017	Paid rent Rs. 2,000.
20.4.2017	Goods costing Rs. 1,500 given as charity.
24.4.2017	Purchased office furniture for Rs. 11,200.
29.4.2017	Cash withdrawn for household purposes Rs. 5000.
30.4.2017	Interest received cash Rs.1,200.
30.4.2017	Cash sales Rs.2,300.
30.4.2017	Commission paid Rs. 3,000 by cehque.
30.4.2017	Telephone bill paid by cheque Rs. 2,000.
30.4.2017	Payment of salaries in cash Rs. 12,000.

Journalise the transactions.

*Solution*

### Books of Saroj Mart Journal

Date	Particulars	L.F.	Debit Amount Rs.	Credit Amount Rs.
2017 Apr.01	Cash A/c To Capital A/c (Business started with cash) Dr.		1,50,000	1,50,000
Apr.01	Purchases A/c To Manisha A/c (Goods purchase on credit) Dr.		36,000	36,000
Apr.01	Stationery A/c To Cash A/c (Purchase of stationery for cash) Dr.		2,200	2,200
	Total c/f		1,88,200	1,88,200

	Total b/f		1,88,200	1,88,200
Apr.02	Bank A/c Dr. To Cash A/c (Opened a bank account with SBI)		35,000	35,000
Apr.02	Priya A/c Dr. To Sales A/c (Goods sold to Priya On Credit)		16,000	16,000
Apr.03	Bank A/c Dr. To Priya A/c (Cheque Received from Priya)		16,000	16,000
Apr.05	Nidhi A/c Dr. To Sales A/c (Sale of goods to Nidhi on credit)		14,000	14,000
Apr.08	Cash A/c Dr. To Nidhi A/c (Cash received from Nidhi)		14,000	14,000
Apr.10	Purchases A/c Dr. To Ritu A/c (Purchase of goods on credit)		20,000	20,000
Apr.14	Insurance Premium A/c Dr. To Bank A/c (Payment of Insurance premium by cheque)		6,000	6,000
Apr.18	Rent A/c Dr. To Cash A/c (Rent paid)		2,000	2,000
Apr.20	Charity A/c Dr. To Purchases A/c (Goods given as charity)		1,500	1,500
Apr.24	Furniture A/c Dr. To Cash A/c (Purchase of office furniture)		11,200	11,200
Apr.29	Drawings A/c Dr. To Cash A/c (With drawl of cash from the business for personal use of the proprietor)		5,000	5,000
Apr.30	Cash A/c Dr. To Interest received A/c (Interest received)		1,200	1,200
Apr.30	Cash A/c Dr. To Sales A/c (Sale of goods for cash)		2,300	2,300
	Total c/f		3,32,400	3,32,400

	Total c/f		3,32,400	3,32,400
Apr.30	Commission A/c Dr. To Bank A/c (Commission paid by cheque)		3,000	3,000
Apr.30	Telephone expenses A/c Dr. To Cash A/c (Payment of telephone bill)		2,000	2,000
Apr.30	Salaries A/c Dr. To Cash A/c (Payment of salary to the office persons)		12,000	12,000
	Total		<u>3,49,400</u>	<u>3,49,400</u>