

# VIDYA BHAWAN BALIKA VIDYA PITH

शक्तिउत्थानआश्रमलखीसरायबिहार

Class 11 commerce Sub. ACT Date 7.10.2020

Teacher name – Ajay Kumar Sharma

## Recording of Transactions-I

Question 21:

Journalise the following transaction in the books of Sanjana and post them into the ledger:

January, 2017		Rs
1	Cash in hand	6,000
	Cash at bank	55,000
	Stock of goods	40,000
	Due to Rohan	6,000
	Due from Tarun	10,000
3	Sold goods to Karuna	15,000
4	Cash sales	10,000
6	Goods sold to Heena	5,000
8	Purchased goods from Rupali	30,000
10	Goods returned from Karuna	2,000
14	Cash received from Karuna	13,000
15	Cheque given to Rohan	6,000
16	Cash received from Heena	3,000
20	Cheque received from Tarun	10,000
22	Cheque received from to Heena	2,000
25	Cash given to Rupali	18,000
26	Paid cartage	1,000
27	Paid salary	8,000
28	Cash sale	7,000
29	Cheque given to Rupali	12,000
30	Sanjana took goods for Personal use	4,000
31	Paid General expense	500

ANSWER:

Books of Sanjana

Journal Entries

S.No.	Particulars	L.F.	Debit Amount Rs	Credit Amount Rs
2017				
Jan.01	Cash A/c	Dr.	6,000	
	Bank A/c	Dr.	55,000	
	Stock A/c	Dr.	40,000	
	Tarun	Dr.	10,000	
	To Rohan			6,000
	To Capital A/c			1,05,000
	(Balance brought from the last month)			
Jan.03	Karuna	Dr.	15,000	
	To Sales A/c			15,000
	(Goods sold to Karuna)			
Jan.04	Cash A/c	Dr.	10,000	
	To Sales A/c			10,000
	(Goods sold for cash)			
Jan.06	Heena	Dr.	5,000	
	To Sales A/c			5,000
	(Goods sold to Henna)			
Jan.08	Purchases A/c	Dr.	30,000	
	To Rupali			30,000
	(Goods purchased from Rupali)			

Jan.10	Sales Return A/c To Karuna (Goods returned by Karuna)	Dr.	2,000	2,000
Jan.14	Cash A/c To Karuna (Cash received from Karuna)	Dr.	13,000	13,000
Jan.15	Rohan To Bank A/c (Cheque issued to Rohan)	Dr.	6,000	6,000
Jan.16	Cash A/c To Heena (Cash received from Heena)	Dr.	3,000	3,000
Jan.20	Bank A/c To Tarun (Cheque received from Tarun)	Dr.	10,000	10,000
Jan.22	Bank A/c To Heena (Cheque received from Heena)	Dr.	2,000	2,000
Jan.25	Rupali To Cash A/c (Payment made to Rupali)	Dr.	18,000	18,000
Jan.26	Cartage A/c To Cash A/c	Dr.	1,000	1,000

	(Cartage paid)			
Jan.27	Salaries A/c	Dr.	8,000	
	To Cash A/c			8,000
	(Salaries paid)			
Jan.28	Cash A/c	Dr.	7,000	
	To Sales A/c			7,000
	(Goods sold for cash)			
Jan.29	Rupali	Dr.	12,000	
	To Bank A/c			12,000
	(Cheque issued to Rupali)			
Jan.30	Drawings A/c	Dr.	4,000	
	To Purchases A/c			4,000
	(Goods drawn for personal use)			
Jan.31	General Expenses A/c	Dr.	500	
	To Cash A/c			500
	Total		2,57,500	2,57,500

## Ledger

### Cash Account

Dr.

Cr.

Date	Particulars	J.F.	Amount Rs	Date	Particulars	J.F.	Amount Rs
2017				2017			
Jan.01	Balance b/d		6,000	Jan.25	Rupali		18,000
Jan.04	Sales		10,000	Jan.26	Cartage		1,000
Jan.14	Karuna		13,000	Jan.27	Salaries		8,000
Jan.16	Heena		3,000	Jan.31	General Expenses		500
Jan.28	Sales		7,000	Jan.31	Balance c/d		11,500
			39,000				39,000

### Capital Account

Dr.

Cr.

Date	Particulars	J.F.	Amount Rs	Date	Particulars	J.F.	Amount Rs
2017				2017			
Jan.31	Balance c/d		1,05,000	Jan.01	Balance b/d		1,05,000
			1,05,000				1,05,000



**Tarun's Account**

Dr.

Cr.

Date	Particulars	J.F.	Amount Rs	Date	Particulars	J.F.	Amount Rs
2017 Jan.01	Balance b/d		10,000	2017 Jan.20	Bank		10,000
			10,000				10,000

**Sales Account**

Dr.

Cr.

Date	Particulars	J.F.	Amount Rs	Date	Particulars	J.F.	Amount Rs
2017 Jan.31	Balance c/d		37,000	2017 Jan.03	Karuna		15,000
			37,000	Jan.04	Cash		10,000
				Jan.06	Heena		5,000
				Jan.28	Cash		7,000
							37,000

**Karuna's Account**

Dr.

Cr.

Date	Particulars	J.F.	Amount Rs	Date	Particulars	J.F.	Amount Rs
2017 Jan.03	Sales		15,000	2017 Jan.10	Sales Return		2,000
			15,000	Jan.14	Cash		13,000
							15,000

**Heena's Account**







### Drawings Account

Dr.

Cr.

Date	Particulars	J.F.	Amount Rs	Date	Particulars	J.F.	Amount Rs
2017				2017			
Jan.30	Purchases		4,000	Jan.31	Balance c/d		4,000
			4,000				4,000

### General Expenses Account

Dr.

Cr.

Date	Particulars	J.F.	Amount Rs	Date	Particulars	J.F.	Amount Rs
2017				2017			
Jan.31	Cash		500	Jan.31	Balance c/d		500
			500				500