



INDIAN SCHOOL AL WADI AL KABIR

Class: XI	Department: Commerce
Worksheet No:	Topic: Ledger & Trial Balance

1. Give journal entries in books of M/s Farah traders from the following transactions, post them to ledger and prepare trial balance :

1. Commenced business with cash 1,10,000
2. Opened bank account with H.D.F.C. 50,000
3. Purchased furniture 20,000
7. Bought goods for cash from M/s Fiona Traders 30,000
8. Purchased good from M/s Saif Traders 42,000
10. Sold goods for cash 30,000
14. Sold goods on credit to M/s. Sami Traders 12,000
16. Rent paid 4,000
18. Paid trade expenses 1,000
20. Received cash from Sami Traders 12,000
22. Goods return to Saif Traders 2,000
23. Cash paid to Saif Traders 39,000 in full settlement.
25. Bought postage stamps 100
30. Paid salary to Rishabh 4,000

Dr		Cash A/c				Cr	
Date	Particulars	JF	Rs	Date	Particulars	JF	Rs
1.	To capital A/c		1,10,000	2	By Bank A/c		50,000
10.	To sales A/c		30,000	3	By Furniture A/c		20,000
20	To Sami A/c		12,000	7	By Purchase A/c		30,000
				16	By Rent A/c		4,000
				18.	By Trade exps A/c		1,000
				23.	By Saif's A/c		39,000
				25	By Postage A/c		100
				30	By Salary A/c		4,000
				30	By Bal C/d		3,900
			1,52,000				152,000
1	By Bal C/d		3,900				

Dr				Bank A/c				Cr
Date	Particulars	JF	Rs	Date	Particulars	JF	Rs	
2	To Cash A/c		50,000	30	By Bal C/d		50,000	
			50,000				50,000	
1	To balance b/d		50,000					

Dr				Capital A/c				Cr
Date	Particulars	JF	Rs	Date	Particulars	JF	Rs	
30	To balance c/d		1,10,000	1	By Cash A/c		1,10,000	
			1,10,000				1,10,000	
					By balance b/d		1,10,000	

Dr				Furniture A/c				Cr
Date	Particulars	JF	Rs	Date	Particulars	JF	Rs	
3	To Cash A/c		20,000	30	To balance c/d		20,000	
			20,000				20,000	
1	To balance b/d		20,000					

Dr				Purchase A/c				Cr
Date	Particulars	JF	Rs	Date	Particulars	JF	Rs	
7	To Cash A/c		30,000	30	By Bal c/d		72,000	
8	To saif's A/c		42,000				72,000	
			72,000					
1.	To bal c/d		72,000					

Dr				Saif's A/c				Cr
Date	Particulars	JF	Rs	Date	Particulars	JF	Rs	
22	To Pur. Return A/c		2,000	8	By Purchase A/c		42,000	
23	To Cash A/c		39,000					
23	To Disc. Rec A/c		1,000					
			42,000				42,000	

Dr				Sales A/c				Cr
Date	Particulars	JF	Rs	Date	Particulars	JF	Rs	
30	To Balancw c/d		42,000	10	By Cash		30000	
				14	By sami's A/c		12,000	
			42,000				42,000	
					By bal b/d		42,000	

Dr				Sami's A/c				Cr
Date	Particulars	JF	Rs	Date	Particulars	JF	Rs	
14	To Sales A/c		12,000	20	By cash		12,000	
			12,000				12,000	

Dr				Rent A/c				Cr
Date	Particulars	JF	Rs	Date	Particulars	JF	Rs	
16	To Cash A/c		4,000	30	By bal c/d		4,000	
			4,000				4,000	
1	To bal b/d		4,000					

Dr				T.Exps A/c				Cr
Date	Particulars	JF	Rs	Date	Particulars	JF	Rs	
2	To Cash A/c		1,000	30	By Bal c/d		1,000	
			1,000				1,000	
1	To bal b/d		1,000					

Dr				Pur Return A/c				Cr
Date	Particulars	JF	Rs	Date	Particulars	JF	Rs	
30	To balance c/d		2,000	22	By Saif's A/c		2,000	
			2,000				2,000	
				1.	By Balance b/d		2,000	

Dr				Discount Rec A/c				Cr
Date	Particulars	JF	Rs	Date	Particulars	JF	Rs	
30	To balance c/d		1,000	23	By Saif's A/c		1,000	
			1,000				1,000	
				1	By bal b/d		1,000	

Dr				PostageA/c				Cr
Date	Particulars	JF	Rs	Date	Particulars	JF	Rs	
25	To Cash A/c		100	30	By bal c/d		100	
			100				100	
1	To bal b/d		100					

Dr				Salary A/c				Cr			
Date	Particulars	JF	Rs	Date	Particulars	JF	Rs				
30	To Cash A/c		4,000	30	By Bal c/d		4,000				
			4,000				4,000				
1	To bal b/d		4,000								

Trial Balance as at

Sr. No	Name of A/c	Dr	Cr
1.	Cash A/c	3,900	
2.	Bank A/c	50,000	
3.	Capital A/c		1,10,000
4.	Furniture A/c	20,000	
5.	Purchase A/c	72,000	
6.	Sales A/c		42,000
7.	Rent A/c	4,000	
8.	Trade Expenses A/c	1,000	
9.	Purchase Return A/c		2,000
10.	Discount Received A/c		1,000
11.	Postage A/c	100	
12.	Salary A/c	4,000	
	TOTAL	1,55,000	1,55,000

2. Pass journal entries, post them to ledger and extract a trial balance.

May 1. Commenced business with cash 10,000, cheque 5,000 and due from Rajan 10,000.

May 3. Sold goods to Rajan 20,000 @ 10% td, 2%cd, 6% CGST & CGST.

May 5. Rajan returned goods of list price 5,000.

May 7 Received cheque from Rajan 23,000 in full settlement.

May 10 Rajan's cheque is dishonored.

May 15 Drew cheque for office use 3,000.

May 20 Paid salary 3,000 by cheque and salary due is 2,000.

May 25 Placed an order for buying goods of 10,000 from Raj @ 10% td, 2% cd, 6% CGST & SGST each.

Dr				Cash A/c				Cr			
Date	Particulars	JF	Rs	Date	Particulars	JF	Rs				
1	To Capital A/c		10,000	31	By bal c/d		13,000				
15	To bank A/c		3,000				13,000				
			13,000								
Jun 1	To bal b/d		13,000								

Dr				Bank A/c				Cr
Date	Particulars	JF	Rs	Date	Particulars	JF	Rs	
1	To Capital A/c		5,000	10	By Rajan's A/c		23,000	
7	To Rajan's A/c		23,000	15	By Cash A/c		3,000	
31	To bal c/d (OD)		1,000	20	By Salary A/c		3,000	
			29,000				29,000	
				1	By Bal b/d		1,000	

Dr				Rajan A/c				Cr
Date	Particulars	JF	Rs	Date	Particulars	JF	Rs	
1	To Capital A/c		10,000	5	By Sales return A/c		4,500	
3	To sales A/c		18,000		Output CGST A/c		270	
	To Output CGST		1,080		Output SGST A/c		270	
	To Output SGST		1,080	7	By Bank A/c		23,000	
10	To Dis. allow. A/c		2,120		By Disc Allow A/c		2,120	
	To bank A/c		23,000		By balance c/d		25,120	
			55,280					
	To bal b/d		25,120					

Dr				Capital A/c				Cr
Date	Particulars	JF	Rs	Date	Particulars	JF	Rs	
31	To bal c/d		25,000	1	By Cash A/c		10,000	
					By Bank A/c		5,000	
			25,000		By Rajan's A/c		10,000	
							25,000	
				Jun 1	By bal b/d		25,000	

Dr				sales A/c				Cr
Date	Particulars	JF	Rs	Date	Particulars	JF	Rs	
31	To bal c/d		18,000	3	By Rajan's A/c		18,000	
			18,000				18,000	
				1	By bal b/d		18,000	

Dr				Output CGST A/c				Cr
Date	Particulars	JF	Rs	Date	Particulars	JF	Rs	
5	To Rajan's a/c		270	3	By Rajan's A/c		1,080	
31	To bal c/d		810				1,080	
				1	By bal b/d		810	

Dr				Output SGST A/c				Cr
Date	Particulars	JF	Rs	Date	Particulars	JF	Rs	
5	To Rajan's a/c		270	3	By Rajan's A/c		1,080	
31	To Bal c/d		810				1,080	
			1,080		By Bal b/d		810	

Dr				Sales Return A/c				Cr
Date	Particulars	JF	Rs	Date	Particulars	JF	Rs	
5	To Rajan A/c		4,500	31	By Bal c/d		4,500	
			4,500				4,500	
Jun 1	To bal b/d		4,500					

Dr				Discount Allowed A/c				Cr
Date	Particulars	JF	Rs	Date	Particulars	JF	Rs	
7	To Rajan's A/c		2,120	10	To Rajan's A/c		2,120	
			2120				2120	

Dr				Salary A/c				Cr
Date	Particulars	JF	Rs	Date	Particulars	JF	Rs	
20	To bank A/c		3,000	31	By bal c/d		5,000	
	To O/S sal. A/c		2,000				5,000	
			5,000					
1	To Bal B/d		5,000					

Dr				O/S salary A/c				Cr
Date	Particulars	JF	Rs	Date	Particulars	JF	Rs	
31	To bal c/d		2,000	20	By Salary A/c		2,000	
			2,000				2,000	
				1	By Bal b/d		2,000	

Trial Balance as at

Sr. No	Name of A/c	Dr	Cr
1.	Cash A/c	13,000	
2.	Bank A/c (Overdraft)		1,000
3.	Capital A/c		25,000
4.	Rajan/s A/c	25,120	
5.	Sales A/c		18,000
6.	Output CGST A/c		810
7.	Output SGST A/c		810
8.	Sales returns A/c	4,500	
9.	Salary A/c	5,000	

10.	O/S salary A/c		2,000
	TOTAL	47,620	47,620

3. Journalise the following transactions in the books of Akash, post them to ledger and prepare Trial Balance

Dec 01 Akash started business with cash 1,00,000

Dec 02 Open a bank account with SBI 30,000

Dec 04 Purchased goods from Aman 20,000, CGST and SGST @ 6% each

Dec 06 Sold goods to Leena for cash 15,000, CGST and SGST @ 6% each

Dec 10 Bought goods from Rony for cash 40,000, CGST and SGST @ 6% each

Dec 13 Sold goods to Neha 20,000, CGST and SGST @ 6% each

Dec 16 Received cheque from Neha 19,500

Discount allowed 500

Dec 22 Rent paid by cheque 2,000, CGST and SGST @ 6% each

Dec 23 Deposited into bank 16,000

Dec 25 Machine purchased from Saif 10,000, CGST and SGST @ 6% each

Dec 26 Trade expenses 2,000

Dec 28 Cheque issued to Saif 10,000

Dec 29 Paid telephone expenses by cheque 1,200

Dec 31 Paid salary 4,500.

Dr				Cash A/c A/c				Cr
Date	Particulars	JF	Rs	Date	Particulars	JF	Rs	
1	To capital A/c		1,00,000	2	By bank A/c		30,000	
6	To Sales A/c		15,000	10	By Purchase A/c		40,000	
6	To OCGST A/c		900	10	By ICGST A/c		2,400	
6	To OSGST A/c		900	10	By ISGST A/c		2,400	
				23	By Bank A/c		16,000	
				26	By Trade Exp A/c		2,000	
				31	By salary A/c		4,500	
				31	By Bal C/d		19,500	
			1,16,800				1,16,800	
Jan 1	To Bal B/d		19,500					

Dr				Capital A/c				Cr
Date	Particulars	JF	Rs	Date	Particulars	JF	Rs	
31	To bal c/d		1,00,000	1	By Cash		1,00,000	
			1,00,000				1,00,000	
				Jan 1	By Bal B/d		1,00,000	

Dr				Bank A/c				Cr			
Date	Particulars	JF	Rs	Date	Particulars	JF	Rs				
2	To Cash A/c		30,000	22	By Rent A/c		2,000				
13	To Neha's A/c		19,500		By ICGST A/c		120				
16	To cash A/c		16,000		By ISGST A/c		120				
				28	By Saif's A/c		10,000				
				29	By Tele Exp A/c		1,200				
				31	By Bal C/d		52,060				
			65,500				65,500				
1	To Bal c/d		52,060								

Dr				Purchase A/c				Cr			
Date	Particulars	JF	Rs	Date	Particulars	JF	Rs				
4	To Aman's A/c		20,000	31	By Bal c/d		60,000				
10	To cash A/c		40,000								
			60,000				60,000				
1	To Bal B/d		60,000								

Dr				Input CGST A/c				Cr			
Date	Particulars	JF	Rs	Date	Particulars	JF	Rs				
4	To Aman's A/c		1,200	31	By bal c/d		4,320				
10	To cash A/c		2,400								
22	To Bank A/c		120								
25	To saif's A/c		600								
			4,320				4,320				
1	To bal b/d		4,320								

Dr				Input SGST A/c				Cr			
Date	Particulars	JF	Rs	Date	Particulars	JF	Rs				
4	To Aman's A/c		1,200	31	By bal c/d		4,320				
10	To cash A/c		2,400								
22	To Bank A/c		120								
25	To saif's A/c		600								
			4,320				4,320				
1	To bal b/d		4,320								

Dr				Aman's A/c				Cr			
Date	Particulars	JF	Rs	Date	Particulars	JF	Rs				
31	To bal c/d		22,400	4	By Pur A/c		20,000				
					By ICGST A/c		1,200				
					By ISGST A/c		1,200				
			22,400				22,400				
				1	By bal b/d		22,400				

Dr				Sales A/c				Cr			
Date	Particulars	JF	Rs	Date	Particulars	JF	Rs				
31	To Bal c/d		35,000	6	By Cash A/c		15,000				
				13	By Neha's A/c		20,000				
			35,000				35,000				
				1	By bal b/d		35,000				

Dr				Output CGST A/c				Cr			
Date	Particulars	JF	Rs	Date	Particulars	JF	Rs				
31	To bal c/d		2,100	6	By Cash A/c		900				
				13	By Neha's A/c		1,200				
			2,100				2,100				
				1	By bal b/d		2,100				

Dr				Output SGST A/c				Cr			
Date	Particulars	JF	Rs	Date	Particulars	JF	Rs				
31	To bal c/d		2,100	6	By Cash A/c		900				
				13	By Neha's A/c		1,200				
			2,100				2,100				
				1	By bal b/d		2,100				

Dr				Neha's A/c				Cr			
Date	Particulars	JF	Rs	Date	Particulars	JF	Rs				
13	To Sales A/c		20,000	16	By Bank A/c		19,500				
	To OCGST A/c		1,200		By Dis All. A/c		500				
	To OSGST A/c		1,200	31	By bal c/d		2,400				
			22,400				22,400				
1	To bal b/d		2,400								

Dr				Disc Allowed A/c				Cr			
Date	Particulars	JF	Rs	Date	Particulars	JF	Rs				
16	To Neha's A/c		500	31	By bal c/d		500				
			500				500				
1	To bal b/d		500								

Dr				Rent A/c				Cr			
Date	Particulars	JF	Rs	Date	Particulars	JF	Rs				
22	To Bank A/c		2,000	31	By bal c/d		2,000				
			2000				2,000				
1	To bal b/d		2,000								

Dr Machinery A/c Cr

Date	Particulars	JF	Rs	Date	Particulars	JF	Rs
25	To saif's A/c		10,000	31	By bal c/d		10,000
			10,000				10,000
1	To bal b/d		10000				

Dr Saif's A/c Cr

Date	Particulars	JF	Rs	Date	Particulars	JF	Rs
28	To bank A/c		10,000	25	By Machinery A/c		10,000
31	To bal c/d		1,200		By ICGST A/c		600
			11,200		By ISGST A/c		600
				1	By bal b/d		1,200

Dr Trade exps A/c Cr

Date	Particulars	JF	Rs	Date	Particulars	JF	Rs
26	To cash A/c		2,000	31	By bal c/d		2,000
			2,000				2,000
1	To bal b/d		2,000				

Dr Telephone A/c Cr

Date	Particulars	JF	Rs	Date	Particulars	JF	Rs
29	To Bank A/c		1,200	31	By bal c/d		1,200
			1,200				1,200
1	To bal b/d		1,200				

Dr Salary A/c Cr

Date	Particulars	JF	Rs	Date	Particulars	JF	Rs
31	To cash A/c		4,500	31	By bal b/d		4,500
			4,500				4,500
1	To bal c/d		4,500				

Trial Balance as at

Sr. No	Name of A/c	Dr	Cr
1.	Cash A/c	19,500	
2.	Capital A/c		1,00,000
3.	Bank A/c	52,060	
4.	Purchase A/c	60,000	
5.	Input CGST A/c	4,320	
6.	Input SGST A/c	4,320	
7.	Aman's A/c		22,400
8.	Sales A/c		35,000
9.	Output CGST A/c		2,100
10.	Output SGST A/c		2,100
11.	Neha's A/c	2,400	

12.	Discount Allowed A/c	500	
13.	Rent A/c	2,000	
14.	Machinery A/c	10,000	
15.	Saif's A/c		1,200
16.	Trade Expenses	2,000	
17.	Telephone Expenses	1,200	
18.	Salary A/c	4,500	
	TOTAL	1,62,800	1,62800

COMPREHENSIVE SUMS

4. Write the journal entries, post them into ledger and extract the balance to prepare a Trial Balance.

2020.
Jan 1. Started business with cash of ₹40,000 and Machinery ₹60,000.
Jan 3. Deposited ₹10,000 into bank.
Jan 9. Purchased goods from Satish ₹15,000, plus IGST @ 12%.
Jan 16. Paid ₹12,000 in full settlement to Satish.
Jan 20. Paid salaries by cheque ₹6,000.
Jan 25. Received interest ₹2,000 on bank deposit.
Jan 30. Goods of ₹5,000 distributed as samples. ICGST @ 12%.

Date	Particulars	LF	Dr (Rs)	Cr(Rs)
Jan 1	Cash A/c.....Dr Machinery A/c.....Dr To capital A/c		40,000 60,000	1,00,000
3	Bank A/c.....Dr To Cash A/c		10,000	10,000
9	Purchase A/c.....Dr Input IGST A/c.....Dr To Satish's A/c		15,000 1,800	16,800
16	Satish's A/c.....Dr To Cash A/c To Disc received A/c		16,800	12,000 4,800
20	Salary A/c.....Dr To bank A/c		6,000	6,000
25	Bank A/c.....Dr To Interest Rec A/c		2,000	2,000
Jan 30	Advertisement A/c.....Dr		5,600	

	To Purchase A/c To Input IGST A/c			5,000 600
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Dr				Cr			
Cash A/c							
Date	Particulars	JF	Rs	Date	Particulars	JF	Rs
1	To capital A/c		40,000	3	By Bank A/c		10,000
				16	By Satish A/c		12,000
				31	By bal c/d		18,000
			40,000				40,000
Feb 1	To bal b/d		18,000				

Dr				Cr			
Machinery A/c							
Date	Particulars	JF	Rs	Date	Particulars	JF	Rs
1	To capital A/c		60,000	31	By bal b/d		60,000
			60,000				60,000
Feb 1	To bal b/d		60,000				

Dr				Cr			
Capital A/c							
Date	Particulars	JF	Rs	Date	Particulars	JF	Rs
31	To Bal c/d		1,00,000	1	By Cash A/c		40,000
					By Machinery A/c		60,000
			1,00,000				1,00,000
				1	By bal b/d		1,00,000

Dr				Cr			
Bank A/c							
Date	Particulars	JF	Rs	Date	Particulars	JF	Rs
3	To cash A/c		10,000	20	By salary A/c		6,000
25	To Interest Rec A/c		2,000	31	By bal c/d		6,000
			12,000				12,000
1	To bal b/d		6000				

Dr				Cr			
Purchase A/c							
Date	Particulars	JF	Rs	Date	Particulars	JF	Rs
9	To Satish A/c		15,000	30	By advertisement A/c		5,000
				31	By bal c/d		10,000
			15,000				15,000
1	To Bal b/d		10,000				

Dr				Input IGST A/c				Cr			
Date	Particulars	JF	Rs	Date	Particulars	JF	Rs				
9	To Satish A/c		1,800	30	By Advt. A/c		600				
				31	By bal c/d		1,200				
1	To bal b/d		1,800				1,800				
			1,200								

Dr				Satish's A/c				Cr			
Date	Particulars	JF	Rs	Date	Particulars	JF	Rs				
16	To Cash A/c		12,000	9	By Pur A/c		15,000				
16	To Disc received A/c		4,800	9	By IIGST A/C		1,800				
			16,800				16,800				

Dr				Discount Rec A/c				Cr			
Date	Particulars	JF	Rs	Date	Particulars	JF	Rs				
31	To Bal c/d		4,800	16	By Satish's A/c		4,800				
			4,800				4,800				
				1	By bal c/d		4,800				

Dr				Salary A/c				Cr			
Date	Particulars	JF	Rs	Date	Particulars	JF	Rs				
20	To Bank A/c		6,000	31	By bal c/d		6,000				
			6,000				6,000				
1	To bal b/d		6,000								

Dr				Interest Rec. A/c				Cr			
Date	Particulars	JF	Rs	Date	Particulars	JF	Rs				
31	To bal c/d		2,000	25	By Bank A/c		2,000				
			2,000				2,000				
				1	By bal b/d		2,000				

Dr				Advertisement A/c				Cr			
Date	Particulars	JF	Rs	Date	Particulars	JF	Rs				
30	To Purchase A/c		5,000	31	By bal c/d		5,600				
	To IIGST A/c		600				5,600				
			5,600								
1	To bal b/d		5,600								

Trial Balance as at

Sr. No	Name of A/c	Dr	Cr
1.	Cash A/c	18,000	
2.	Machinery A/c	60,000	
3.	Capital A/c		1,00,000
4.	Bank A/c	6,000	

5.	Purchase A/c	10,000	
6.	Input IGST A/c	1,200	
7.	Discount received A/c		4,800
8.	Salary A/c	6,000	
9.	Interest Received A/c		2,000
10.	Advertisement a/c	5,600	
	TOTAL	1,06,800	1,06,800

5. Following is a ledger A/c in the books of **Natasha**

Jia's A/c

PARTICULARS	₹	PARTICULARS	₹
2018		2018	
June 1 To Balance b/d	5,000	June 6 By Sales return	7,000
June 4 To Sales A/c	13,000	June 10 By Bank A/c	4,900
		June 10 By Discount Allowed A/c	100
	_____		_____

(i) Is Jia a debtor or creditor of Natasha?

(ii) Pass the journal entry for the transaction dated 4th June and June 10th.

(iii) Pass the journal entry, if Jia is declared bankrupt at the end of the month and only 20 paise in a rupee was recovered from his estate.

(i) Debtor

(ii) Jia's A/c.....Dr 4,000
 To sales A/c 4,000

 Bank A/c.....Dr 4,900
 Disc. Allowed A/c.....Dr 100
 To Jia's A/c 5,000

(iii) Cash A/c.....dr 1,200
 Bad debt A/c.....Dr 4,800
 To Jia's A/c 6,000

6. Manish entered into following transactions with Mahesh for the month of April 2020:

April 1. Balance due from Mahesh Rs.5,000.

April 5. Sold goods for Rs.10,000, Trade discount 10%.

April 6. Credit given for goods returned by Mahesh Rs.800.

April 10. Received a cheque from Mahesh for Rs.7,500 and allowed a discount Rs.500.

April 14. Mahesh's cheque returned dishonored.

April 30. Mahesh settled his account by cash.

Show the account of Mahesh in the ledger of Manish for the month April 2020.

Dr		Mahesh's A/c		Cr	
PARTICULARS	₹	PARTICULARS			₹
2020		2018			
Apr 1 To Balance b/d	5,000	Apr 6 By Sales return		800	
Apr 5 To Sales A/c	9,000	Apr 10 By Bank A/c		7,500	
Apr 14 To bank A/c	7,500	By Discount			
To Disc Allow.	500	Allowed A/c		500	
		Apr 30 By cash A/c (BF)		13,200	
	<hr/>				<hr/>
	22,000				22,000

7. Prepare Trial Balance from the following balances extracted from the books of S. Ganguly as on 31.3.2020

Wages: Rs.500; Delivery Van : 1,00,000; Return Inward : Rs.2,500; Input IGST: Rs.700; Capital A/c: Rs.2,50,000; Salaries: Rs.25,000; Sales: Rs.45,000; Carriage Inward: Rs.1,000; Cash in hand: Rs.3,000; Repairing charges: Rs.12,500; Trade payables: Rs. 6,000; Bank Loan: Rs.50,000; Machinery: Rs.70,000; Purchases: Rs.30,000; Discount Allowed: Rs.600; Purchase Return A/c: 2,500; Commission received A/c: 7,000; Sundry Debtors: Rs.9,000. Carriage outward: Rs.3,500; Bad Debt Recovered A/c: Rs.1,300; Advertisement a/c: Rs.3,500.

In the books of S. Ganguly

Trial Balance as on 31.3.2020

Sr. No	Name of A/c	Dr	Cr
1.	Wages A/c	500	
2.	Delivery Van A/c	1,00,000	
3.	Return Inward A/c	2,500	
4.	Input IGST A/c	700	
5.	Capital A/c		1,50,000
6.	Salaries A/c	25,000	
7.	Sales A/c		45,000
8.	Carriage Inward A/c	1,000	
9.	Cash in Hand A/c	3,000	
10.	Repairing A/c	12,500	
11.	Trade Payables A/c		6,000
12.	Bank Loan A/c		50,000
13.	Machinery A/c	70,000	
14.	Purchases A/c	30,000	
15.	Discount Allowed A/c	600	
16.	Purchase Return A/c		2,500
17.	Commision Rec A/c		7,000
18.	Debtors A/c	9,000	
19.	Carriage outward A/c	3,500	
20.	Bad Debt Recovered A/c		1,300

21.	Advertisement A/c	3,500	
		2,61,800	2,61,800

8. Following are the balances extracted from Mr. Rohit Kohli, prepare a trial Balance as on 31.2.2020.

Capital: Rs.85,000; Purchases: Rs.1,04,000; Trade receivables: Rs.18,550; Building: Rs.62,000; Sales: Rs.1,49,000; Stock on 1.4.2019: Rs.25,000; Rent: Rs.3,900; Carriage outward: Rs.650; Cash at bank: Rs.1,560; Bad debt: Rs.780; Return outward: Rs.8,900; Drawings: Rs.7,950; Bills Payable: Rs.8,300; Return inward: Rs.5,000; Prepaid salary: Rs.360; Furniture: Rs.15,600; Cash: Rs.390; Wages: Rs.5,830; Carriage inward: Rs.260; Outstanding Rent: Rs.2,990; Insurance: Rs.2,100; Audit fees: Rs.260.

In the books of R.Kohli
Trial Balance as on 31.3.2020

Sr. No	Name of A/c	Dr	Cr
1.	Capital A/c		85,000
2.	Purchases A/c	1,04,000	
3.	Trade receivables A/c	18,550	
4.	Building A/c	62,000	
5.	Sales A/c		1,49,000
6.	Opening Stock	25,000	
7.	Rent A/c	3,900	
8.	Carriage outward A/c	650	
9.	Cash at bank	1,560	
10.	Bad Debt A/c	780	
11.	Return Outward A/c		8,900
12.	Drawings A/c	7,950	
13.	Bills payable A/c		8,300
14.	Return Inward A/c	5,000	
15.	Prepaid salary A/c	360	
16.	Furniture A/c	15,600	
17.	Cash A/c	390	
18.	Wages A/c	5,830	
19.	Carriage Inward A/c	260	
20.	O/S Rent A/c		2,990
21.	Insurance A/c	2,100	
22.	Audit Fees A/c	260	
		2,54,190	2,54,190

9. From the following ledger balances prepare Trial Balance:

Capital : Rs. 41,600, Wages Outstanding : Rs. 2,840, Amount due from Rahul Rs. 52,000, Drawing: Rs.5,600, Copyrights: Rs. 24,000, Rent Received Rs. 4,000, Discount Received Rs. 3,160, Amount due to Ramesh Rs. 30,000

In the books of
Trial Balance as on

Sr. No	Name of A/c	Dr	Cr
1.	Capital A/c		41,600
2.	Wages O/S		2,840
3.	Due from Rahul	52,000	
4.	Drawings	5,600	
5.	Copyrights	24,000	
6.	Rent Received A/c		4,000
7.	Discount received A/c		3,160
8.	Due to Ramesh		30,000
		81,600	81,600

10. Prepare a Trial Balance on 31.03.2020 from the following balances:

Purchase- 10,000; Investment- 20,000; Bank overdraft-700; Goodwill-7,500; Return inward-1,000; Rent outstanding-4,000; Book Debts - 3,000; Output IGST- 900; Bad debt Recovered-2000; Sales-15,000; Prepaid Insurance-3,500; Rent from tenant-800; Reserve Fund -3000; Carriage inward - 500; Capital-25,000; Loan Advanced- 2,000.

In the books of
Trial Balance as on 31.3.2020

Sr. No	Name of A/c	Dr	Cr
1.	Purchase	10,000	
2.	Investment	20,000	
3.	Bank Overdraft		700
4.	Goodwill A/c	7,500	
5.	Return Inward	1,000	
6.	Rent O/S		4,000
7.	Book Debts	3,000	
8.	Output IGST		900
9.	Bad Debt Recovered A/c		2,000
10.	Sales		15,000
11.	Prepaid Insurance	3,500	
12.	Rent from tenant		800
13.	Reserve fund		3,000
14.	Carriage Inward	500	
15.	Capital A/c		25,000
16.	Loan Advanced	2,000	
17.	Suspense A/c	3,900	

		51,400	51,400
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11. Prepare a trial balance from the following and calculate the amount of opening stock A/c: Machinery- Rs.9,000; Accounts payable: Rs.2,000; Capital Rs.20,000; Depreciation: Rs.900; Trade Receivables: Rs.6,000; Sales: Rs. 14,000; Accrued Commission: Rs.1,000; Provision for bad and doubtful debt Rs.300; Purchases- Rs.7,000; Bank deposit- Rs.2,500; Interest on bank deposit: Rs.200; Input CGST A/c: 700; Input SGST: Rs.700; Rent received in advance: Rs.1,400.

In the books of
Trial Balance as on

Sr. No	Name of A/c	Dr	Cr
1.	Machinery	9,000	
2.	Accounts Payable		2,000
3.	Capital A/c		20,000
4.	Depreciation	900	
5.	Trade receivables	6,000	
6.	Sales A/c		14,000
7.	Accrued commission	1,000	
8.	Provision for bad & doubtful debt		
9.	Purchases	7,000	
10.	Bank Deposit	2,500	
11.	Interest on deposit	200	
12.	Input CGST	700	
13.	Input SGST	700	
14.	Advance rent received		1,400
15.	Opening Stock (Bal. fig.)	9,400	
		37,400	37,400