

Work -1

<u>Name of Account</u>	<u>Group</u>	<u>Sub group</u>	<u>Types</u>
1. Salary			
2. Commission paid			
3. Bonus			
4. TA			
5. Rent paid			
6. Commission received			
7. Rent received			
8. Interest received			
9. Discount received			
10. Wage			
11. Carriage inward			
12. Carriage outward			
13. Freight charge			
14. Manufacturing charge			
15. Capital			
16. Long term bank loan			
17. Short term bank loan			
18. Furniture			
19. Land			
20. Building			
21. Vehicles			
22. Machinery			
23. Cash			
24. Bank			
25. Stock			
26. Purchase			
27. Postage charge			
28. Insurance			
29. Packing charge			
30. Loading & unloading charge			
31. Interest on loan			
32. Interest on capital			
33. Legal charge			
34. Bad debt			
35. Audit fee			
36. Discount received			
37. Discount allowed			
38. Computer			

39. Car
40. Lorry
41. Purchase
42. Sales
43. Services
44. Food & Accommodation charge
45. Printing & stationary charge
46. Bank overdraft
47. Sundry creditors
48. Sundry debtors
49. Cash in hand
50. Cash at bank
51. Loss on goods
52. Bad debt
53. Trade expense
54. Customs charge
55. Import charge
56. Tax payable
57. Short term bank loan
58. Purchase
59. Sales
60. Carriage inward
61. Carriage outward
62. Repairing charge
63. Electricity bill
64. Telephone bill
65. Advertisement charge
66. Export charge
67. Factory rent
68. Factory Electricity charge
69. Power and fuel charge
70. Fan

Work -2

<u>Name of Account</u>	<u>Group</u>	<u>Sub group</u>	<u>Types</u>
1. Commission Received			
2. Rent Received			
3. Discount received			
4. Bonus			
5. TA			
6. Advertisement charge			
7. Commission paid			
8. Wage			
9. Labour charge			
10. Legal charge			
11. Loading & unloading charge			
12. Discount allowed			
13. Furniture			
14. Land			
15. Building			
16. Cash in hand			
17. Capital			
18. Bank overdraft			
19. Tax payable			
20. Long term bank loan			
21. Short term bank loan			
22. Postage charge			
23. Car			
24. Machinery			
25. Purchase			
26. Sales			
27. Services			
28. Interest on loan			
29. Factory rent			
30. Factory Electricity charge			
31. Power & fuel charge			
32. Bad debt			
33. Sundry debtors			
34. Sundry creditors			
35. Stock			
36. Cash in hand			
37. Cash at bank			
38. Insurance			

39. Packing charge
40. Manufacturing expenses
41. Loss on goods
42. Food & accommodation charge
43. Traveling expense
44. Office expenses
45. Carriage outward
46. Carriage inward
47. Telephone bill
48. Interest on capital
49. Furniture
50. Building

Work -3

<u>Name of Account</u>	<u>Group</u>	<u>Sub group</u>	<u>Types</u>
1. Commission paid			
2. Wage paid			
3. Freight charge			
4. Purchase			
5. Power & Fuel charge			
6. Factory Rent			
7. Salary			
8. Commission paid			
9. Rent paid			
10. Packing charge			
11. Sales			
12. Services			
13. Commission received			
14. Rent received			
15. Interest received			
16. Discount received			
17. Import duty			
18. Purchase			
19. Sales			
20. Commission received			
21. Loading & unloading charge			
22. Carriage outward			
23. Export duty			
24. Bonus			

25. TA
26. General Expense
27. Furniture
28. Land
29. Building
30. Machinery
31. Computer
32. Fan
33. Car
34. Salary
35. TA
36. Electricity charge
37. Factory Electricity charge
38. Wage
39. Factory rent
40. Rent
41. Services
42. Sundry creditors
43. Sundry debtors
44. Building
45. Machinery
46. Land
47. Cash
48. Bank
49. Purchase
50. Sales
51. Power & Fuel charge
52. Carriage inward
53. Carriage outward
54. Interest on capital
55. Postage charge
56. Repairing charge
57. Telephone bill
58. Sundry expense
59. Bad debt
60. Loading & unloading charge
61. Telephone bill
62. Sundry expenses
63. Bad debt
64. Loading & unloading charge
65. Import duty
66. Cash

67. Bank
68. Commission paid
69. TA
70. Sales
71. Services
72. Discount received
73. Tax payable
74. Bills payable
75. Capital
76. Interest on loan
77. Sundry creditors
78. Sundry debtors
79. Insurance paid
80. Interest on loan
81. Advertisement charge
82. Food & Accommodation
83. Bad debt
84. Legal charge
85. Loss on goods
86. Audit fee
87. Printing & stationary charge
88. Purchase
89. Sales
90. Rent received
91. Interest received
92. Discount received
93. Wage
94. Carriage outward
95. Trade Expense
96. Cash
97. Bank
98. Sundry creditors
99. Capital
100. Longterm Bank loan

Work -4

Real & Nominal Account

1. Purchased goods by cash
2. Sold goods by cash
3. Purchased Furniture by cash
4. Purchased Building by cash
5. Purchased Land by cash
6. Purchased goods by cash
7. Salary paid by cash
8. Rent paid by cash
9. Commission received by cash
10. Rent received by cash
11. Commission paid by cash
12. Bank charge paid by cash
13. Wage paid by cash
14. Sold building by cash
15. Sold land by cash
16. Purchased Machinery by cash
17. Purchased computer by cash
18. Purchased vehicles by cash
19. Sold machinery by cash
20. Sold computer by cash
21. Sold vehicle by cash
22. Interest paid by cash
23. Electricity charge paid by cash
24. Labour charge paid by cash
25. TA paid by cash
26. Bonus paid by cash
27. Advertisement charge paid by cash
28. Printing & stationary charge paid by cash
29. Insurance paid by cash
30. Freight charge paid by cash
31. Manufacturing charge paid by cash
32. Loading & unloading charge paid by cash
33. Purchased goods by cash
34. Sold goods by cash
35. Purchased car by cash
36. Sold car by cash
37. Purchased goods by cash
38. Sold goods by cash
39. Commission received by cash

40. Rent received by cash

Work -5

Real & Nominal Account

1. Purchased goods by cash
2. Sold Land by cash
3. Purchased Machinery by cash
4. Sold goods by cash
5. Sold Land by cash
6. Sold Machinery by cash
7. Purchased goods by cash
8. Sold goods by cash
9. Commission paid by cash
10. Commission received by cash
11. Wage paid by cash
12. TA paid by cash
13. Advertisement charge paid by cash
14. Insurance paid by cash
15. Rent paid by cash
16. Purchased goods by cash
17. Sold goods by cash
18. Commission received by cash
19. Rent received by cash
20. Interest received by cash
21. Discount received by cash
22. Packing charge paid by cash
23. Purchased Building by cash
24. Purchased computer by cash
25. Sold computer by cash
26. Sold building by cash
27. Bank charge paid by cash
28. Rent paid by cash
29. Royalty received by cash
30. Electricity bill paid by cash
31. Telephone bill paid by cash
32. Interest paid by cash
33. Interest received by cash
34. Wage paid by cash
35. Manufacturing charge paid by cash
36. Commission received by cash
37. Purchased Furniture by cash

38. Sold Furniture by cash
39. Purchased goods by cash
40. Sold goods by cash
41. Audit fee paid by cash
42. Interest on capital paid by cash
43. Purchased goods by cash
44. Rent paid by cash
45. Commission received by cash
46. Rent received by cash
47. Discount received by cash
48. Interest received by cash
49. Purchased Building by cash
50. Purchased computer by cash
51. Purchased goods by cash
52. Sold computer by cash
53. Sold goods by cash
54. Rent paid by cash
55. Insurance paid by cash
56. Electricity charge paid by cash
57. Telephone bill paid by cash
58. General Expense paid by cash
59. Interest paid by cash
60. Traveling expense paid by cash
61. TA paid by cash
62. Food Expense paid by cash
63. Legal charge paid by cash
64. Postage charge paid by cash
65. Factory Rent paid by cash
66. Factory Electricity charge paid by cash
67. Telephone bill paid by cash
68. Advertisement charge paid by cash
69. Purchased goods by cash
70. Packing charge paid by cash
71. Labour charge paid by cash
72. Loading & unloading charge paid by cash
73. Manufacturing charge paid by cash
74. Postage charge paid by cash
75. Accommodation charge paid by cash
76. Sold Furniture by cash
77. Sold building by cash
78. Purchased computer by cash
79. Sold computer by cash

- 80. Sold goods by cash
- 81. Purchased goods by cash
- 82. Purchased land by cash

ITPC Campus Kottakkal

Work -6

Personal Account

1. Purchased goods from Raghuram
2. Purchased goods from Sukumar
3. Purchased goods from Kiran
4. Purchased goods from Vimal
5. Purchased goods from sinan
6. Purchased goods from Riyas
7. Purchased goods from Abc co
8. Purchased goods from Hyflux co
9. Purchased goods from pj store
10. Purchased goods from Mohan
11. Sold goods to Raziq
12. Sold goods to Papermart
13. Sold goods to Z india co
14. Sold goods to New India co
15. Sold goods to Jacob.
16. Sold goods to Lexi.co
17. Sold goods to Ramco co
18. Sold goods to RM co
19. Sold goods to RJ Traders
20. Salary paid by cash
21. Rent received by cash
22. Cash paid to Reghuram
23. Cash paid to Sukumar
24. Cash paid to Kiran
25. Cash paid to Vimal
26. Cash paid to Sinan
27. Cash received from Raziq
28. Cash received from Papermart
29. Cash received form Z india
30. Cash received from New India
31. Cash received from Jacob
32. Cash received from Lexi co
33. Cash received from Ramco co
34. Capital received by cash
35. Cash deposited to bank
36. Cash withdrew from bank
37. Discount received by cash
38. Purchased goods by cash
39. Sold goods by cash

40. Cash withdrew for personal use
41. Cash withdrew for office use
42. Bonus paid by cash
43. Purchased furniture from Furniture co
44. Purchased building from omega co
45. Purchased vehicle from Muhammed
46. Purchased computer from computer city
47. Purchased Land from Raju
48. Cash paid Omega co
49. Cash paid to Muhammed
50. Cash paid to computer city
51. Carriage outward paid by cash
52. Rent paid by cash
53. Advertisement charge paid by cash
54. Rent received by cash
55. Interest received by cash
56. Labour charge paid by cash
57. Commission paid by cash
58. Commission received by cash
59. Bonus paid by cash
60. Insurance paid by cash
61. Sold buiding to Rahman
62. Sold vehicle to Anas
63. Sold computer to shareef
64. Cash received from Rahman
65. Cash received from Anas
66. Cash received from Shareef
67. Cash deposited to bank
68. Cash withdrew from bank
69. Cash withdrew for personal use
70. Cash withdrew for office use

Work -7

Personal Account

1. Capital Received by cash
2. Cash Deposited to bank
3. Purchased goods by cash
4. Sold goods by cash
5. Purchased goods from IK company
6. Purchased goods from Omex company
7. Purchased goods from Shyam company
8. Purchased goods from Lomino company

9. Purchased goods from Vyshak
10. Purchased furniture from kiran
11. Purchased Building from Muhammed
12. Purchased Land from Rahman
13. Purchased car from Mohan
14. Sold goods to Tom
15. Sold goods to PJ store
16. Sold goods to Hype company
17. Sold goods to Mathew Thomas
18. Sold goods to Rasheed
19. Sold goods to Vivek
20. Sold car to Ajmal
21. Sold Land to Fiyas
22. Sold building to Majeed
23. Cash Paid to IK company
24. Cash paid to Omex company
25. Cash paid to shyam company
26. Cash paid to Lomino company
27. Cash paid to Vyshak
28. Cash paid to Kiran
29. Cash paid to Muhammed
30. Cash paid to Rahman
31. Cash paid to Mohan
32. Cash received from Tom
33. Cash received from PJ store
34. Cash received from Hype company
35. Cash received from Mathew Thomas
36. Cash received from Rasheed
37. Cash received from Vivek
38. Cash received from Ajmal
39. Cash received from Fiyas
40. Cash received from Majeed
41. Cash withdrew from Bank
42. Cash withdrew for personal use
43. Cash withdrew for office use
44. Cash withdrew for domestic use
45. Cash deposited to bank
46. Salary paid by cash
47. General expense paid by cash
48. Rent paid by cash
49. Commission received by cash
50. Rent received by cash

Work -8

Journal work -1 (cash Credit Transaction)

1.4.2020	Commenced business with capital by cash 500000
2.4.2020	Cash deposited to bank 40000
3.4.2020	Purchased goods by cash 2000
4.4.2020	Sold goods to Anil co 4500
5.4.2020	Purchased furniture by cash 10000
6.4.2020	Sold Furniture by cash 12000
7.4.2020	Commission received by cash 4000
8.4.2020	Rent paid by cash 7500
9.4.2020	Purchased goods from Ajmal 1000
10.4.2020	Purchased Building from Rasheed 100000
11.4.2020	Cash paid to Ajmal 800
12.4.2020	Cash withdrew from bank 10000
13.4.2020	Salary paid by cash 1500
14.4.2020	Cash withdrew for personal use 7000
15.4.2020	Sold Building to Rahman 100000
16.4.2020	Sold goods to Thomas 4250
17.4.2020	Sold goods to Irshad 5000
18.4.2020	Cash deposited to bank 5000
19.4.2020	General Expense paid by cash 250
20.4.2020	Sold goods by cash 750

Work -9

Journal work -2 (cash Credit Transaction)

1.4.2021	started business with capital by cash 82000
2.4.2021	TA paid by cash 450
3.4.2021	Cash deposited to bank 5000
4.4.2021	Purchased Furniture from furnitureMart co 6000
5.4.2021	Purchased computer from computer city 10000
6.4.2021	Purchased goods by cash 4000
7.4.2021	Purchased goods by cash 7000
8.4.2021	Sold goods by cash 8500
9.4.2021	Purchased Machinery from Thomas 25000
10.4.2021	Cash withdrew for personal use 1000
11.4.2021	Cash paid to computer city 500
12.4.2021	cash withdrew from bank 1500
13.4.2021	Electricity charge paid by cash 650
14.4.2021	Interest received by cash
15.4.2021	Commission received by cash 6000

Work -10

Journal work -3 (cash Credit Transaction)

1.4.2022	Commenced business with capital by cash 150000
2.4.2022	Cash deposited to bank 10000
3.4.2022	Purchased computer by cash 6000
4.4.2022	Commission paid by cash 1000
5.4.2022	Wage paid by cash 150
6.4.2022	Purchased goods from kiran 5000
7.4.2022	Purchased goods from Omega co 6000
8.4.2022	cash paid to kiran 800
9.4.2022	cash paid to omega co 1500
10.4.2022	Insurance paid by cash 6000
11.4.2022	cash withdrew from bank 2500
12.4.2022	Postage charge paid by cash 500
13.4.2022	Rent received by cash 2500
14.4.2022	cash withdrew for personal use 8000
15.4.2022	Sold goods to Hareesh 5400
16.4.2022	Sold goods to Vimal 15000
17.4.2022	Cash received from Hareesh 5000
18.4.2022	Cash withdrew from vimal 14000
19.4.2022	Rent paid by cash 1500
20.4.2022	Cash received from Hareesh 2300

Work -11

Journal work -4 (Cheque Transactions)

1.4.2023	Started Business with capital by cash 400000
2.4.2023	Cash deposited to bank 200000
3.4.2023	Purchased goods by cheque 1000
4.4.2023	Sold goods by cheque 1500
5.4.2023	Purchased goods from Rasheed 4500
6.4.2023	Purchased goods from Rahman 5000
7.4.2023	Purchased goods from Anil 6000
8.4.2023	Sold goods to kumar 5600
9.4.2023	Sold goods to Ajmal 6000
10.4.2023	Sold goods Raju 8000
11.4.2023	Cheque paid to Rahman 1000

12.4.2023	Chque paid Anil 3000
13.4.2023	Cash received from Kumar 1500
14.4.2023	Cheque received from Ajmal 5000
15.4.2023	Salary paid by cheque 5000
16.4.2023	Commission received by cheque 500
17.4.2023	Insurance paid by cheque 6000
18.4.2023	Rent paid by cheque 9000
19.4.2023	Cheque received from Raju 5000
20.4.2023	Cash received from Ajmal 1000

Work -12

Journal work -5 (Cheque Transactions)

1.4.2019	Commenced business with capital by cash 350000
2.4.2019	Cash deposited to bank 50000
3.4.2019	Purchased goods from ABC company 1000
4.4.2019	Purchased goods from Omega company 2000
5.4.2019	Sold goods to Razaq 4000
6.4.2019	Sold goods to Kiran 7000
7.4.2019	Cash withdrew from bank 1800
8.4.2023	Electricity charge paid by cheque 5400
9.4.2023	Cash deposited to bank 100000
10.4.2023	Cheque paid to Abc company 200
11.4.2023	Cheque received from Razaq 1200 and deposited to bank account
12.4.2023	Postage charge paid by cheque 500
13.4.2023	Cash withdrew for personal use from bank account 2000
14.4.2023	Rent received to bank 4000
15.4.2023	Cash received from kiran 6000
16.4.2023	Cash paid to omega co 1000
17.4.2023	Interest received to bank 250
18.4.2023	Rent paid by cheque 8000
19.4.2023	Salary paid by cheque 10000
20.4.2023	printing & stationary charge paid by cash 450

Work -13

Journal work -6 (Return Transactions)

1.4.2020	Capital received by cash 600000
2.4.2020	Commission received by cash 1500
3.4.2020	Cash deposited to bank 120000
4.4.2020	purchased goods from Ramees 5000

5.4.2020 Purchased goods from Ramesh 6500
6.4.2020 Purchased goods from Kiran 7000
7.4.2020 Purchased goods from Shihab 8000
8.4.2020 Purchased goods from Akbar 8500
9.4.2020 Purchased goods from Sanal 7850
10.4.2020 Sold goods to Murali 9000
11.4.2020 Sold goods to Shafeeque 9500
12.4.2020 Sold goods to Arshad 8000
13.4.2020 Sold goods to Anas 8700
14.4.2020 Sold goods to Amal 5000
15.4.2020 Sold goods to Mathew 2300
16.4.2020 Returned goods to Ramees 1000
17.4.2020 Returned goods to Ramesh 500
18.4.2020 Returned goods to Kiran 200
19.4.2020 Returned goods from Murali 230
20.4.2020 Returned goods from Shafeeque 500
21.4.2020 Returned goods from Arshad 200
22.4.2020 Returned goods to Shihab 300
23.4.2020 Returned goods to Akbar 350
24.4.2020 Returned goods from Anas 700
25.4.2020 Returned goods from Amal 100
26.4.2020 Returned goods to Sanal 250
27.4.2020 Returned goods from Mathew 300
28.4.2020 Cash paid to Ramees 1500
29.4.2020 Cash paid to Ramesh 1000
30.4.2020 Cash paid to Kiran 2000

Work -14

Journal work -7 (Return Transactions)

1.4.2022 Capital Received 500000

Credit purchase

2.4.2022

From Abc company 2500

From Omega company 3000

From Z india company 1250

From Muhammed 1000

From Pj store 3500

From Kk store 5000

From Mx company 6500

Credit Sales

3.4.2022

To AM company 4200
To Mohan 3600
To Rahman 8000
To Ajmal 7500
To Mosco co 8000

4.4.2022

Return Transactions

To Abc company 150
To Omega company 200
To Z india company 300
To muhammed 250
To Pj store 300
To kk store 350
To Mx company 500
From AM company 420
From Mohan 360
From Rahman 800
From Ajmal 750
From Mosco co 800

Work -15

Journal work -8 (Compound Transactions)

1.4.2018 Commenced business with capital by cash 200000, Building 200000
Machinery 200000, Computer 200000
2.4.2018 Cash deposited to SBI 3000, Canara Bank 2000
3.4.2018 Purchased goods from Shafeeque 2000 and discount received 50
4.4.2018 Purchased goods from Anju 3000 and discount received 100
5.4.2018 Purchased goods from vivek 2900 and discount received 250
6.4.2018 Purchased goods from Sunil 3500 and discount received 100
7.4.2018 Sold goods to Akbar 5000 and discount allowed 200
8.4.2018 Sold goods to Anil 8500 and discount allowed 150
9.4.2018 Sold goods to Amal 6000 and Discount allowed 100
10.4.2018 Cash paid to Anju 2000 and discount received 50

- 11.4.2018 Cash paid to Shafeeque 1000 and discount received 300
- 12.4.2018 Cash paid to Vivek 2500 and discount received 180
- 13.4.2018 Cash received from Akbar 4000 and discount allowed 250
- 14.4.2018 cash received from Anil 4000 and discount allowed 220
- 15.4.2018 Cash received from Amal 5000 and discount allowed 150

Work -16

Journal work -8 (Cash, Credit, Cheque & Return Transactions)

- 1.4.2020 Commenced business with capital by cash 600000
- 2.4.2020 Cash deposited to bank 30000
- 3.4.2020 Purchased goods from Anil company 2000
- 4.4.2020 Purchased goods from omega company 2500
- 5.4.2020 Purchased goods from Ramesh co 4000
- 6.4.2020 Purchased goods from Rahman 4500
- 7.4.2020 Salary paid by cheque 5000
- 8.4.2020 Commission received by cheque 8500
- 9.4.2020 Sold goods to Mohan 5000
- 10.4.2020 Sold goods to Abc company 4300
- 11.4.2020 Sold goods to Sanal 5500
- 12.4.2020 Sold goods to Vimal 6000
- 13.4.2020 Returned goods to Anil co 200
- 14.4.2020 Returned goods to Omega. Co 250
- 15.4.2020 Returned goods to Ramesh co 400
- 16.4.2020 Returned goods to Rahman 450
- 17.4.2020 Returned goods Mohan 500
- 18.4.2020 Returned goods from Abc co 430
- 19.4.2020 Returned goods from Sanal 550
- 20.4.2020 Returned goods from Vimal 600
- 21.4.2020 Cheque paid to Anil co 1000
- 22.4.2020 Cash paid to Omega 1500
- 23.4.2020 Cheque paid to Ramesh 2000
- 24.4.2020 Cheque paid to Rahman 1000
- 25.4.2020 Cheque received from Mohan 4000 Direct to bank a/c
- 26.4.2020 Cash received from Abc co 3000
- 27.4.2020 Chque Received from Sanal 4200
- 28.4.2020 Cheque received to bank from vimal 3300
- 29.4.2020 Cash Paid to Kiran 3000
- 30.5.2020 Rent received by cash 8000
- 1.5.2020 Purchased goods by cash 4500
- 2.5.2020 Sold goods by cash 5500
- 3.5.2020 Salary paid by cheque 3500

4.5.2020 Cash deposited to bank 100000
5.5.2020 Cash withdrew from bank 40000
6.5.2020 Cash withdrew for personal use
7.5.2020 Purchased building from Kumar 50000
8.5.2020 Sold Furniture by cash 8000
9.5.2020 Cash paid to Kumar 35000
10.5.2020 Insurance paid by cheque 3000
11.5.2020 Interest received by cash 3700
12.5.2020 Rent received by cash 3800
13.5.2020 General Expense paid by cash 8500
14.5.2020 Advertisement charge paid by cheque 600
15.5.2020 Sold goods to Binu 6200
16.5.2020 Returned goods from Binu 200
17.5.2020 Purchased Land by cash 100000
18.5.2020 Wage paid by cash 500
19.5.2020 Bank charge paid by cash 560
20.5.2020 Audit fee paid by cash 1000
21.5.2020 Salary paid by cash 3600
22.5.2020 Purchased goods by cash 7500
23.5.2020 Sold goods by cash 9200
24.5.2020 Purchased goods from Mohammed 2500
25.5.2020 Sold goods to Rasheed 3500
26.5.2020 Returned goods to Mohammed 500
27.5.2020 Returned goods from Rasheed 300
28.5.2020 Cash paid to Mohammed 1000
29.5.2020 Cash received from Rasheed 2000
30.5.2020 Postage charge paid by cash

Work -17

Journal work -9 (Compound Journal Transactions)

1.4.2022	Commenced business with capital 800000 include cash 300000, Building 200000, Land 200000, Vehicle 100000
2.4.2022	Cash deposited total 100000, SBI 20000, Canara bank 50000, HDFC bank 30000
3.4.2022	Purchased goods from Joseph 4000 and discount received 100
4.4.2022	purchased goods from Mohammed 5000 and discount received 150
5.4.2022	Purchased goods from Mohan 7500 and discount received 300
6.4.2022	Sold goods to Riyas 10000 and discount allowed 250
7.4.2022	Sold goods to Riyas 10000 and Discount allowed 250
8.4.2022	Sold goods to Vimal 15000 and discount allowed 100
9.4.2022	Sold goods to Kumar 18000 and disount allowed 120
10.4.2022	Sold goods to Sanal 2500 and discount allowed 200
11.4.2022	Cash paid to Joseph 3000 and discount received 220
12.4.2022	Cash paid to Rajan 5000 and discount received 100
13.4.2022	Cash paid to Mohammed 2000 and discount received 200
14.4.2022	Cash paid to Mohan 4000 and discount received 100
15.4.2022	Cash received from Riyas 7000 and discount allowed 150
16.4.2022	Cash received from vimal 2000 and discount allowed 150
17.4.2022	Cash received from Kumar 10000 and discount allowed 200
18.4.2022	Cash received from Sanal 1000 and discount allowed 100

Work -18

Journal work -10 (Compound Journal Transactions)

1.4.2023	Capital Received 2000000 Cash 300000, Furniture 200000, Land 500000, Building 600000, Machinery 400000
2.4.2023	Purchased goods from Al Akbar 4000 and Discount received 300
3.4.2023	Purchased Furniture from TipTop 2000 and discount received 100
4.2.2023	Salary paid 5000, Rent paid 5000, Insurance paid 300 by cash
5.4.2023	Cash deposited to PNB 10000, Fedaral bank 20000
6.4.2023	Commission received 4500, Rent received 2500, Interest received 2000 by cash
7.4.2023	Cash withdrew for personal use 1500

8.4.2023	Rent paid by cheque 1000
10.4.2023	Cash paid to Al Akbar 3000 and discount received 200
11.4.2023	Cash paid to Tip Top 1000 and discount received 50
12.4.2023	Sold goods to Anil 10000 and discount allowed 200
13.4.2023	Sold goods to Mohan 25000 and discount allowed 100
14.4.2023	Cash received from Anil 7000 and discount allowed 120
15.4.2023	Cash received from Mohan 18000 and discount allowed 500

Work -19

Journal work -11 (Compound Journal Transactions)

1.4.2021	started Business with capital by Three Partners Rahman Rs : 100000 , Muhammed Rs: 250000, Raju Rs: 50000
2.4.2021	Purchased goods from Abc company 4000 and discounted 400
3.4.2021	Purchased goods from Kumar 5000 and discounted 100
4.4.2021	Purchased goods from A&Q company 3500 and discounted 300
5.4.2021	Purchased goods from Sukumar 2000 and discounted 50
6.4.2021	Purchased goods from A&X company 8000 and discounted 210
7.4.2021	Sold goods to Ar Trading com 6500 and discounted 250
8.4.2021	Sold goods to Best India co 7000 and discounted 200
9.4.2021	Sold goods to Mosco company 7500 and discounted 350
10.4.2021	Sold goods to Hyflux company 7300 and discounted 200
11.4.2021	Cash paid to Abc company 3200 Full settled
12.4.2021	Cash paid to Kumar 4600 Full settled
13.4.2021	Cash paid to A&Q company 3000 Full settled
14.4.2021	Cash received from Ar Trading 5800 Full settled
15.4.2021	cash received from Best India co 6500 Full settled
16.4.2021	Cash paid to Sukumar 1750 Full settled
17.4.2021	Cash received from Mosco 6900 full settled
18.4.2021	Cash received from hyflux co 7000 full settled
19.4.2021	Cash withdrew for personal use Rahman 10000, Raju 2500, Muhammed 50000
20.4.2021	Rent paid 5000, commission paid 2500, Advertisement charge 500 by cash

Work -20

Jouranal , Ledger & Trial Balance Work-1

1.4.2017	Started Business with capital by cash 200000
2.4.2017	Cash Deposited to bank 50000
3.4.2017	Purchased goods by cash 1000
4.4.2017	Sold goods by cash 1500
5.4.2017	Purchased goods from Abc company 2000
6.4.2017	Sold goods to Amar 3000
7.4.2017	Cash paid to Abc company 500
8.4.2017	Cash received from Amar 1000
9.4.2017	Salary paid by cash 5000
10.4.2017	Commission received by cash 1000

Work -21

Jouranal , Ledger & Trial Balance Work-2

1.4.2017	Commenced business with capital by cash 100000
2.4.2017	Cash deposited to bank 25000
3.4.2017	Commission paid by cash 6000
4.4.2017	Rent received by cash 7000
5.4.2017	Salary paid by cheque 6000
6.4.2017	Cash withdrew from bank 1000
7.4.2017	Cash withdrew for personal use 2000
8.4.2017	Purchased goods from Sanal 5000
9.4.2017	Purchased goods from Shihab 7000
10.4.2017	Sold goods to Vinayak 8500
11.4.2017	Sold goods to Sunil 9000
12.4.2017	Cheque paid to Sanal 2500
13.4.2017	Cheque paid to Shihab 5700
14.4.2017	Cash received from Vinayak 1000
15.4.2017	cash received from Sunil 4000

Work -22

Jouranal , Ledger & Trial Balance Work-3

1.4.2015	Commenced business with capital by cash 1800000
2.4.2015	cash deposited to bank 500000
3.4.2015	Purchased goods from Lux company 4000
4.4.2015	Sold goods to Anil 5400
5.4.2015	Purchased goods from Omega company 8000

6.4.2015 Purchased goods from Layana company 4500
7.4.2015 Sold goods to Best India co 7500
8.4.2015 Returned goods to Lux company 200
9.4.2015 Returned goods omega company 350
10.4.2015 Returned goods from Anil 500
11.4.2015 Returned goods from Best India 250

Work -23

Jouranal , Ledger & Trial Balance Work-4

1.4.2018 Commenced business with Capital 800000 Include Building 100000, Land 100000, cash 500000, car 100000
2.4.2018 Cash deposited to Fedaral bank 50000, SBI 20000, Canara bank 10000
3.4.2018 Purchased goods from Ramu 5000 and discount received 100
4.4.2018 Purchased goods from Raju 4500 and discount received 200
5.4.2018 Sold goods to Riyas 8000 and discount allowed 150
6.4.2018 Sold goods to Ajmal 6500 and discount allowed 200
7.4.2018 Cash paid to Ramu 3000 and discount received 50
8.4.2018 Cash paid to Raju 2800 and discount received 100
9.4.2018 cash received from Riyas 4000 and discount allowed 180
10.4.2018 Cash received from Ajmal 6000 and discount allowed 200

Work -24

Calculation of Gross profit & Gross Loss work -1

Opening stock 5000
Purchase : 4000
Purchase return 200
Sales : 6800
Sales return : 500
Direct expense : 500
Closing stock : 1000

Work -25

Calculation of Gross profit & Gross Loss work -2

Opening stock 6500
Purchase : 10000
Sales : 12000
Direct expense : 3500
Purchase return 800
Sales return 700
Closing stock : 1200

Work -26

Calculation of Gross profit & Gross Loss work -3

Opening stock 7000
Purchase : 20000
Sales : 28000
Direct expense : 3250
Purchase return 850
Sales return 600
Closing stock : 1500

Work -27

Calculation of Gross profit & Gross Loss work -4

Opening stock : 8000
Purchase : 7000
Purchase return : 500
Sales : 10000
Sales return : 800
Wage : 1500
Carriage inward : 400
Closing stock 2500

Work -28

Calculation of Gross profit & Gross Loss work -5

Opening stock : 12500
Purchase : 8500
Purchase return : 250
Sales : 16000
Sales return : 600
Loading & unloading : 1000
Carriage inward : 800
Closing stock 3000

Work -29

Calculation of Gross profit & Gross Loss work -6

Opening stock : 4250
Purchase : 2000
Sales : 2500
Sales return : 100
Wage : 400
Customs charge : 200
Closing stock : 1750

Work -30

Calculation of Gross profit & Gross Loss work -7

Purchase : 3300
Sales : 4500
Purchase return : 200
Sales return : 300
Carriage inward : 100
Loading & unloading charge : 50
Import charge : 70
Opening stock : 1000
Closing stock : 2300

Work -31

Calculation of Gross profit & Gross Loss work -8

Opening stock : 3250
Purchase : 4000
Sales : 5000
Manufacturing charge 350
Wage : 300
Factory rent : 1000
Factory Electricity charge 500
Closing stock : 800

Work -32

Calculation of Gross profit & Gross Loss work -9

Opening stock 5000
Purchase : 8000
Purchase return : 200
Sales return : 300
Sales : 12000
Freight charge : 500
Carriage inward : 100
Loading & unloading charge : 150
Closing stock : 2000

Work -33

Calculation of Gross profit & Gross Loss work -10

Opening stock : 7000
Purchase : 9500
Purchase Return : 600
Sales : 8200
Sales return : 1000
Manufacturing charge : 250
Import charge : 300
Closing stock : 1200

Work -34

Calculation of Gross profit & Gross Loss work -11

Opening stock : 2500
Purchase : 1500
Purchase return : 100
Sales : 2300
Sales return : 50
Carriage inward : 230
Factory rent : 300
Factory Electricity charge : 250
Power & fuel charge : 100
Closing stock : 1000

Work -35

Calculation of Gross profit & Gross Loss work -12

Opening stock : 1000
Purchase : 1200
Sales : 1800
Purchase return : 100
Sales return : 50
Factory expenses : 150
Closing stock : 1250

Work -36

Trading Account (Work -1)

Opening stock : 5000
Purchase : 8000
Purchase return 200
Sales : 12000
Sales return : 300
Freight charge 500
Carriage inward : 100
Loading & unloading : 150
Closing stock : 2000

Work -37

Trading Account (Work -2)

Opening stock : 7000
Purchase : 9500
Purchase return : 600
Sales : 8200
Sales return : 100
Manufacturing expense : 250
Import charge : 300
Closing stock : 1200

Work -38

Trading Account (Work -3)

Opening stock : 2500
Purchase : 1500
Purchase return : 100
Sales : 2300
Sales return : 50
Carriage inward : 230
Factory rent : 300
Factory Electricity charge : 250
Power & Fuel charge : 100
Closing stock 1000

Work -39

Trading Account (Work -4)

Opening stock : 1250
Purchase : 1550
Sales : 1950
Purchase return : 150
Sales return : 180
Wage : 130
Factory rent : 140
Closing stock : 6000

Work -40

Trading Account (Work -5)

Opening stock : 1000
Sales : 3000
Purchase : 2820
Loading & unloading : 600
Wage : 1100
Purchase return : 230
Sales return : 180
Closing stock : 4250

Work -41

Trading Account (Work -6)

Opening stock : 2250
Sales : 5530
Sales return : 200
Purchase : 3200
Purchase return : 200
Factory rent : 330
Packing charge : 100
Factory Electricity charge : 400
Closing stock : 1250

Work -42

Trading & Profit & Loss Account (Work -1)

Opening stock : 7000
Purchase : 2000
Purchase return : 100
Sales : 25000
Sales return : 500
Wage : 1000
Carriage inward : 1200
Freight charge : 1300
Salary : 2000
Bonus : 550
Commission paid : 600
Advertisement charge ; 700
Commission received : 15000
Rent received : 5000
Closing stock : 800

Work -43

Trading & Profit & Loss Account (Work -2)

Opening stock : 2500
Purchase : 3500
Purchase return : 200
Sales : 6000
Sales return: 120
Manufacturing expenses : 150
Traveling expense : 250
Rent paid : 180
Factory rent : 200
Interest received : 1500
Closing stock : 300

Work -44

Trading & Profit & Loss Account (Work -3)

Opening stock : 12000
Sales : 30000
Sales return : 1000
Carriage inward : 350
Carriage outward : 300
Purchase : 18000
Purchase return : 400
Bank charge : 750
Postage charge : 1100
Factory Electricity charge : 480
Rent received : 850
Interest received : 1000
Closing stock : 2300

Work -45

Trading & Profit & Loss Account (Work -4)

Sales : 32000
Purchase : 47000
Purchase return : 1500
Sales return: 850
Carriage inward : 1350
Interest on capital : 4100
Rent received : 5000
Commission received : 250
Bonus Paid : 4000
Salary paid : 4500
General Expense : 1750
Closing stock : 3250

Work -46

Trading & Profit & Loss Account (Work -5)

Opening stock : 5000
Purchase : 3000
Purchase return : 500
Sales : 8000
Sales return : 250
Wage : 400
Carriage inward : 100
Advertisement charge : 500
Postage charge : 350
Repairing charge : 400
Interest received 10000
Rent received : 3000
Closing stock : 2000

Work -47

Trading & Profit & Loss Account (Work -6)

Opening stock : 1500
Carriage inward : 2000
Carriage outward : 2500
Sales : 42500
Sales return : 500
Purchase return : 1000
Purchase : 20000
Labour charge : 120
Rent received : 3500
Interest received : 3250
Commission received : 2100
Closing stock : 1200

Work -48

Trading & Profit & Loss Account (Work -7)

Opening stock : 3300
Purchase : 4100
Purchase return : 100
Sales : 8500
Sales return : 200
Wage : 450
Factory Rent : 1000
Commission received : 300
Rent received : 4000
Electricity charge : 1200
Telephone bill : 400
Closing stock : 3100

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Work -49

Trading & Profit & Loss A/c With Balance Sheet (Work -1)

<i>Particular</i>	<i>Debit</i>	<i>Credit</i>
Opening stock	125300	
Capital		125000
Purchase	12500	
Sales		17500
Purchase return		500
Sales Return	200	
Commission received		3000
Rent received		4500
Interest received		7500
Discount received		1500
Salary paid	6000	
Loan		25000
Sundry creditors		8500
Sundry Debtors	12000	
Bank overdraft		8000
Bills payable		1000
Furniture	10000	
Land	15000	
Building	10000	
Cash in hand	5000	
Cash at bank	6500	
Wage	500	
Carriage inward	150	
Carriage outwad	250	
General Expense	300	
Postage charge	450	
Discount allowed	200	
Tax payable		2350
Total	204350	204350

Closing stock : 13500

Work -50

Trading & Profit & Loss A/c With Balance Sheet (Work -2)

<i>Particular</i>	<i>Debit</i>	<i>Credit</i>
Opening stock	41570	
Capital		50000
Sundry creditors		20000
Sundry debtors	15000	
Drawings	10000	
Bank overdraft		22000
Bills payable		8000
Loan from bank		13000
Vehicle	15000	
Machinery	7000	
Computer	12000	
Cash in hand	8500	
Cash at bank	4500	
Investment	3000	
Bills receivable	1000	
Salary	1500	
Traveling expense	350	
Wage	200	
Loading & unloading charge	180	
Office Rent	400	
Printing & stationary charge	100	
Sales		18000
Purchase	12500	
Purchase return		500
Sales return	250	
Petty cash	1300	
Rent Received		2500
Discount received		350
Total	134350	134350

Closing stock : 6500

Work -51

Trading & Profit & Loss A/c With Balance Sheet (Work -3)

<i>Particular</i>	<i>Debit</i>	<i>Credit</i>
Purchase	10000	
Sales		25000
Purchase return		200
Sales Return	500	
Opening stock	25710	
Factory Rent	500	
Factory Electricity Bill	250	
Office Rent	300	
Office Electricity charge	350	
Carriage outward	440	
Carriage inward	450	
Rent received		1000
Interest received		2500
Drawings	5000	
Insurance	7000	
Discount allowed	530	
Discount received		1500
Wage	270	
Bank overdraft		3600
Sundry creditors		4000
Sundry debtors	5000	
Bills Receivable	1500	
Cash in hand	1200	
Tax payable		500
General Expenses	1700	
Furniture	2000	
Computer	8000	
Machinery	5600	
Capital		38000
Total	76300	76300

Closing stock : 3060

Work -52

Trading & Profit & Loss A/c With Balance Sheet (Work -4)

<i>Particular</i>	<i>Debit</i>	<i>Credit</i>
Opening stock	38920	
Purchase	27000	
Sales		42000
Wage	1000	
Freight charge	350	
Carriage on purchase	440	
Carriage on sales	500	
Discount allowed	700	
Salary	8000	
Postage charge	300	
Advertisement charge	650	
Rent paid on office	750	
Drawings	7000	
Capital		60000
Creditors		12000
Debtors	13000	
Cash	10000	
Bank	4110	
Bank overdraft		6500
Petty cash	1100	
Bills payable		4050
Bills receivable	4800	
Investment	1000	
Commission received		8700
Interest received		7500
Customs charge	100	
Machinery	2500	
Vehicle	18000	
Legal charge	530	
Total	140750	140750

Closing stock : 4050

Work -53

Trading & Profit & Loss A/c With Balance Sheet (Work -5)

<i>Particular</i>	<i>Debit</i>	<i>Credit</i>
Carriage on Purchase	40000	
Carriage on sales	48000	
Traveling expense	5000	
Office rent	7000	
Office electricity charge	3500	
Commission paid	8500	
Factory Rent	7500	
Factory Electricity charge	5000	
Wage	7650	
Manufacturing expense	8500	
Loading & Unloading charge	6500	
Interest received		65000
Discount received		72000
Discount allowed	4000	
Capital		200000
Drawings	10000	
Opening stock	185950	
Vehicle	20000	
Furniture	15000	
Loan form Bank		80000
Bills payable		60000
Bills receivable	56000	
Cash in hand	45000	
Cash at bank	25000	
Telephone Bill	5400	
Loss on goods	2500	
Audit fee	6000	
Sales		90000
Purchase	45000	
Total	567000	567000

Closing stock : 22540

Work -54

Trading & Profit & Loss A/c With Balance Sheet (Work -6)

<i>Particular</i>	<i>Debit</i>	<i>Credit</i>
Opening stock	45900	
Purchase	4000	
Purchase return		200
Sales		10000
Sales return	100	
Carriage inward	500	
Carriage outward	250	
Wage	300	
Freight charge	150	
Salary	5000	
General Expense	1000	
Commission received		8000
Rent received		4500
Furniture	2000	
Land	10000	
Cash in hand	7000	
Sundry creditors		25000
Sundry debtors	2500	
Bank overdraft		15000
Bills payable		5500
Capital		22000
Buiding	4000	
Machinery	7500	
Total	567000	567000

Closing Stock : 3000

Work -55

Trading & Profit & Loss A/c With Balance Sheet (Work -7)

<i>Particular</i>	<i>Debit</i>	<i>Credit</i>
Purchase	3500	
Sales		7500
Opening stock	44850	
Freight charge	1000	
Loading & Unloading charge	550	
Sundry expenses	750	
Commission paid	350	
Advertisement charge	1500	
Packing charge	300	
Bank overdraft		12000
Sundry Debtors	10000	
Sundry creditors		18000
Insurance	700	
Discount received		800
Rent received		5000
Land	7800	
Furniture	4500	
Computer	6000	
Cash in hand	8500	
Bills payable		11000
Bills receivable	3000	
Printing & stationary charge	1000	
Capital		42000
Drawings	2000	
Total	96300	96300

Closing Stock : 7000

Work -56

Trading & Profit & Loss A/c With Balance Sheet (Work -8)

<i>Particular</i>	<i>Debit</i>	<i>Credit</i>
Capital		60000
Drawings	10000	
Sales		44000
Purchase	32000	
Purchase return		1000
Sales return	1500	
Carriage inward	2500	
Carriage outward	500	
Insurance	1800	
Wage	400	
Commission received		800
Rent received		1300
Opening stock	7500	
Land	23000	
Building	10000	
Factory rent	700	
Electricity charge	1200	
Telephone bill	1100	
Sundry creditors		7000
Sundry debtors	8500	
Loan		30000
Computer	16000	
Cash in hand	18000	
Cash at bank	12000	
Bank charge	700	
Bank overdraft		10000
Petty cash	7500	
Investment	1200	
Tax payable		2000
Total	156100	156100

Closing Stock : 13000

Work -57

Trading & Profit & Loss A/c With Balance Sheet (Work -9)

<i>Particular</i>	<i>Debit</i>	<i>Credit</i>
Opening stock	61050	
Purchase	10000	
Sales		17000
Purchase return		200
Sales return	500	
Carriage inward	400	
Freight charge	300	
Manufacturing expense	150	
Loading & unloading charge	250	
Postage charge	300	
Sundry expense	320	
Insurance	450	
Discount allowed	200	
Advertisement charge	100	
Interest on Loan	700	
Carriage outward	230	
General Expense	250	
Land	18000	
Building	12000	
Vehicle	13000	
Bank overdraft		45000
Discount received		5000
Interest received		25000
Cash in hand	10000	
Cash at bank	12000	
Sundry creditors		65000
Sundry debtors	37000	
Capital		20000
Total	177200	177200

Closing Stock : 5800

Work -58

Trading & Profit & Loss A/c With Balance Sheet (Work -10)

<i>Particular</i>	<i>Debit</i>	<i>Credit</i>
Opening stock	26040	
Sales		60000
Sales return	2000	
Purchase	25000	
Purchase return		1000
Carriage on Purchase	2000	
Carriage on Sales	1500	
Furniture	12000	
Land	18000	
Building	15000	
Vehicle	4000	
Salary	30000	
Commission Received		48000
Rent received		13000
Interest received		1440
Rent paid	5000	
Insurance paid	1000	
Capital		35000
Drawings	10000	
Bank overdraft		3500
Sundry creditors		1700
Sundry debtors	2800	
Cash in hand	4000	
Cash at bank	3550	
Sundry expenses	1550	
Printing & stationary charge	200	
Total	163640	163640

Closing Stock : 12040

Work -59

Trading & Profit & Loss A/c With Balance Sheet

Final Adjustment work -1 (Outstanding, prepaid, Accrued)

<i>Particular</i>	<i>Debit</i>	<i>Credit</i>
Capital		100000
Drawings	5000	
Opening stock	98700	
Purchase	15000	
Sales		22000
Commission received		5000
Salary	12000	
Insurance	3000	
Sundry expenses	800	
Carriage outward	650	
Furniture	2000	
Machinery	12300	
Cash	5400	
Cash at bank	3600	
Bank overdraft		18000
Sundry creditors		15400
Sundry debtors	8500	
Bills payable		6000
Bills receivable	3200	
Advertisement charge	2500	
Interest received		9800
Wage	1000	
Carriage inward	1250	
Import charge	1300	
Total	176200	176200

Closing stock : 1250

Outstanding salary 3000

Outstanding Advertisement 1000

Prepaid Insurance 500

Accrued Commission 2000

Work -60

Trading & Profit & Loss A/c With Balance Sheet

Final Adjustment work -2 (Outstanding, prepaid, Accrued)

<i>Particular</i>	<i>Debit</i>	<i>Credit</i>
Opening stock	41230	
Purchase & Sales	30000	45000
Returns	500	650
Discounts	800	700
Commission received		14500
Land	24000	
Buiding	14000	
Computer	12000	
Commission paid	870	
Bonus paid	400	
Salary paid	6500	
Capital		23000
Sundry creditors		40000
Sundry debtors	12000	
Rent received		1000
Wage	500	
Carriage inward	650	
Carriage outward	900	
Bank overdraft		6000
Bills receivable	5000	
Loan		18500
Total	149350	149350

Closing stock : 3000

Salary pre paid : 500

Outstanding commission : 30

Outstanding wage : 200

Accrued Rent 250

Accrued commission 500

Work -61

Trading & Profit & Loss A/c With Balance Sheet Final

Adjustment work -3 (Outstanding, prepaid, Accrued)

Particular	Debit	Credit
Capital		260000
Drawings	25000	
Purchase	45000	
Sales		68000
Purchase return		400
Sales return	1000	
Opening stock	172700	
Electricity charge	1500	
Telephone bill	350	
Commission paid	650	
Bank charge	700	
Commission received		1200
Rent received		3000
Discount received		600
Factory rent	1500	
Factory Electricity charge	750	
Discount allowed	500	
Bills payable		2000
Bills receivable	15000	
Creditors		3500
Debtors	4000	
Carriage outward	1000	
Business premises	1250	
Land	72000	
Loan		10000
Interest on loan	4000	
Packing charge	800	
General expenses	1000	
Total	348700	348700

Outstanding commission 450 , Outstanding Factory Electricity bill 300
Outstanding Electricity bill 300
Outstanding Factory rent 500
Packing charge (prepaid) : 100
Accrued commission 150
Accrued Rent 1000
Closing stock 12050

Work -62

Trading & Profit & Loss A/c With Balance Sheet Final

Adjustment work -4 (Outstanding, prepaid, Accrued)

Particular	Debit	Credit
Opening stock	291100	
Purchase	25000	
Purchase return		1000
Sales		48360
Sales return	500	
Packing charge	1000	
Loading & un loading charge	550	
Manufacturing expenses	250	
Salary	8000	
Commission paid	6000	
TA	560	
Bonus	7000	
Audit fee	1500	
Rent received		22000
Discount received		600
Fan	3000	
Van	150000	
Land	100000	
Building	120000	
Interest received		45000
Commission received		55000
Bank Overdraft		16000
Interest payable		35000
Tax payable		6500
Cash	20000	
Bank	25000	
Sundry debtors	10000	
Sundry creditors		60000
Capital		500000
Drawings	20000	
Total	789460	789460

Outstanding salary 1000

Pre paid commission 500

Accrued commission 300

Un earned rent 500

Depreciation on Fan 5%, Depreciation on Van 5%, Appreciation on Land 50%

Closing stock 5500

Work -63

Trading & Profit & Loss A/c With Balance Sheet

Final Adjustment work -5 (Outstanding, prepaid, Accrued)

<i>Particular</i>	<i>Debit</i>	<i>Credit</i>
Opening stock	461700	
Capital		600000
Drawings	20000	
Sundry creditors		12000
Sundry debtors	24000	
Machinery	5000	
Land	200000	
Building	100000	
Furniture	15000	
Investment	3000	
Loan		45000
Interest payable		7000
Interest received		35000
Commission received		20000
Insurance	1000	
Sundry Expense	200	
General Expense	500	
Purchase	260000	
Sales		400000
Packing charge	1200	
Loading & unloading charge	1500	
Salary	10000	
Wage	400	
Cash in hand	8000	
Cash at bank	7500	
Total	1119000	1119000

Pre paid Insurance 100

Outstanding Salary 1500

Accrued commission 350

Un earned interest 1000

Depreciation on Furniture 15%

Appreciation on land 20%

Closing stock 268000

Work -64

Trading & Profit & Loss A/c With Balance Sheet

Final Adjustment work -6 (Outstanding, prepaid, Accrued)

<i>Particular</i>	<i>Debit</i>	<i>Credit</i>
Capital		58000
Drawings	1000	
Opening stock	108430	
Purchase	20000	
Purchase return		2000
Sales		72000
Sales return	500	
Wage	630	
Carriage on purchase	150	
Carriage on sales	350	
Repair charge	200	
Discount on sales	400	
Discount on purchase		600
Loss on goods	800	
Audit fee	1250	
Furniture	10000	
Machinery	6000	
Cash in hand	3300	
Cash at bank	4200	
Printing & stationary charge	820	
Postage charge	50	
Printing charge	80	
Traveling expense	540	
Commission received		7500
Sundry creditors		12500
Bills payable		8500
Sundry debtors	6600	
Bank overdraft		2700
Interest on loan	1500	
Interest on capital	3250	
Tax payable		6250
Total	170050	170050

1. Wage payable 200 , Audit fee outstanding 1000, Closing stock 5400
2. Depreciation On Furniture 10%, Depreciation on machinery 15%
3. Commission received in advance 500 , Pre paid Printing charge 200

Work -65

Trading & Profit & Loss A/c With Balance Sheet

Final Adjustment work -7

<i>Particular</i>	<i>Debit</i>	<i>Credit</i>
Opening stock	88700	
Purchase	27000	
Sales		96000
Carriage inward	1000	
Salary	2500	
Advertisement charge	3500	
Wage	500	
Insurance	4500	
Interest received		18500
Commission received		20000
Furniture	11000	
Machinery	9500	
Vehicle	12000	
Sundry creditors		40000
Sundry Debtors	16000	
Capital		62000
Drawings	1200	
Loan		25000
Cash in hand	69500	
Cash at bank	7650	
Bills receivable	4050	
Investment	1000	
Petty cash	750	
Business premises	400	
Electricity charge	350	
Food & Accommodation charge	400	
Total	261500	261500

Closing stock 32000

Salary Payable : 1500

Depreciation on Machinery 10%

Bad Debt 500

Interest on capital 20%, Interest on drawings 1000

Work -66

Trading & Profit & Loss A/c With Balance Sheet

Final Adjustment work -8

<i>Particular</i>	<i>Debit</i>	<i>Credit</i>
Capital		78500
Opening stock	184550	
Drawings	500	
Printing & stationary charge	1000	
Sundry creditors		40000
Sundry debtors	30000	
Machinery	5000	
Land	20000	
Office administration expense	1000	
Postage charge	800	
Rent received		35000
Interest received		25000
General expense	100	
Commission paid	250	
Salary	1500	
Wage	500	
Loading & unloading charge	650	
Loan		42000
Bank overdraft		36000
Cash	1500	
Cash at bank	2500	
Purchase	15000	
Sales		18500
Discount allowed	450	
Bills receivable	3000	
Bad debt	6000	
Telephone bill	700	
Total	275000	275000

Closing stock 65000

Outstanding wage 200 , Pre paid salary 500, Accrued rent 1000

Unearned interest 5000, Further Bad debt 2500, Interest on capital 20%

Interest on drawings 1000 , Depreciation on Machinery 10%

Work -67

Trading & Profit & Loss A/c With Balance Sheet

Final Adjustment work -9

<i>Particular</i>	<i>Debit</i>	<i>Credit</i>
Opening stock	121540	
Purchase	44000	
Sales		73000
Advertisement charge	1000	
Carriage inward	660	
Carriage outward	700	
Rent Received		6000
Audit fee	1000	
Furniture	2000	
Land	31000	
Building	20000	
Commission paid	1500	
Rent Paid	3000	
Interest received		80000
Wage	1000	
Purchase return		1000
Sales return	500	
Capital		38000
Bank overdraft		40000
Sundry creditors		12000
Sundry debtors	8000	
Cash in hand	7000	
Cash at bank	7500	
Salary	5000	
General Expense	400	
Insurance paid	300	
Electricity bill	450	
Telephone bill	750	
Petty cash	1200	
Commission received		8500
Total	237500	237500

Outstanding salary 500
Pre paid Insurance 100
Accrued commission 350
Depreciation on Furniture 5%
Appreciation on Land 10%
Interest on capital 15%

Outstanding Rent 700
Outstanding Electricity bill 120
Outstanding Telephone bill 100
Discount on creditors 200
Bad debt :10%
Closing stock : 99500

Work -68

Trading & Profit & Loss A/c With Balance Sheet

Final Adjustment work -10

<i>Particular</i>	<i>Debit</i>	<i>Credit</i>
Opening stock	71800	
Purchase	65000	
Sales		150000
Carriage inward	1000	
Wage	600	
Commission paid	1200	
Rent paid	1500	
Traveling expense	800	
Commission received		4000
Rent received		7500
Interest received		6800
Land	10000	
Building	28000	
Furniture	8000	
Cash	6900	
Sundry creditors		20000
Sundry debtors	13000	
Bad debt	5000	
Provision for Bad debt		1000
Bills payable		12500
Loan		90000
Capital		7000
Cash at bank	72500	
Bills receivable	9500	
General expenses	4000	
Total	298800	298800

Closing stock : 28500

Outstanding wage 200

Pre paid commission 200

Further Bad debt 2000

Discount on creditors 5%

Manager's commission on Gross profit 10%

Work -69

Single column cash Book – Work -1

Opening Balance of Cash in hand : 150300

1.4.2021	Purchased goods by cash 1800
2.4.2021	Cash Deposited to bank 25000
3.4.2021	Sold goods by cash 2600
4.4.2021	Salary paid by cash 5000
5.4.2021	commission received 500
6.4.2021	Purchased goods from Omex company 1500 on credit
7.4.2021	Cash withdrew from bank 5000
8.4.2021	Traveling charge paid by cash 660
9.4.2021	General Expense paid by cheque 550
10.4.2021	Sold goods to Abhivav 2500 on credit
11.4.2021	Sold goods by cash 8000
12.4.2021	Purchased computer by cash 8700
13.4.2021	Purchased Furniture by cash 3500
14.4.2021	Customs charge paid by cash 2000
15.4.2021	Depreciation on computer 5%
16.4.2021	Carriage inward paid by cash 500
17.4.2021	Sold Furniture by cash 3200
18.4.2021	General Expense paid by cash 1000
19.4.2021	Advertisement charge paid by cash 700
20.4.2021	Cash paid to omex company 800
21.4.2021	Cash withdrew for personal use 25000
22.4.2021	Rent paid by cheque 5000
23.4.2021	Cash received from Abhinav 1000
24.4.2021	Salary paid by cash 3000
25.4.2021	Commission received by cash 1500
26.4.2021	Printing & stationary charge paid by cash 6000
27.4.2021	Bonus paid by cash 5000
28.4.2021	Telephone bill paid by cash 2250
30.4.2021	Rent received by cash 6500

Work -70

Double column cash Book – Work -1

Opening Balance of Cash in hand : 25000

Opening Balance of Cash at Bank : 40000

1.4.2022	Cash Deposited to bank 5000
3.4.2022	Purchased goods from Ramesh 15000
4.4.2022	Purchased goods from Mohan 20000
5.4.2022	Commission received by cash 25000
6.4.2022	Rent received by cash 30000
7.4.2022	Rent paid by cheque 1200
8.4.2022	Salary paid by cash 5000, Bank 2500
10.4.2022	Cheque paid to Ramesh 2000
11.4.2022	Cash paid to Mohan 1250
12.4.2022	Sold goods to Ajmal 35000
13.4.2022	Sold goods to Rahman 45000
14.4.2022	Cash received from Ajmal 30000
15.4.2022	Received from Rahman 40000 to Bank
16.4.2022	Loan from SBI 100000 and Deposited to bank 40000
17.4.2022	Interest received to bank 550
18.4.2022	Cash withdrew from Bank 10000
19.4.2022	Cheque paid to Mohan 2500
20.4.2022	Loading charge paid by cheque 500
21.4.2022	Bonus paid by cash 2300
22.4.2022	Wage paid by cash 450
23.4.2022	Traveling charge paid by cash 900
24.4.2022	Purchased goods by cash 1000
25.4.2022	Sold goods by cash 1250
26.4.2022	Purchased goods from Sanal 2000
27.4.2022	Legal charge paid by cheque 1000
28.4.2022	Electricity charge paid by cheque 1300
29.4.2022	Insurance paid by cheque 6000
30.4.2022	Interest received to Bank 800

Work -71

Bank Reconciliation Statement – Work -1

Cash book balance of Rahman 100000

1. Cheque paid to Anil 4000 and not present by cash from Bank
2. Electricity charge paid from bank account by google pay 800
3. Interest credited 100
4. Transferred Amount 8000 to bank account from Rasheed's Account
5. Amount 650 was credited but dishonored
6. Amount debited from bank on bank charge 200
7. A customer paid to bank 7500 and bank was credited
8. Rent paid From bank 6800
9. Insurance Rs 4000 automatically paid and bank was debited
10. Employee salary paid from bank 9000

Work -72

Bank Reconciliation Statement – Work -2

Cash book balance 75340

1. Cheque credited in to bank account and not entered in cash book 2000
2. Commission charge debited from bank 600
3. Ajay paid Rs 42000 to bank and credited to the pass book
4. Gst charge deducted from bank 500
5. Rent received to bank and pass book credited 3500

Work -73

Bank Reconciliation Statement – Work -3

Bank balance as per cash book 5000

1. Cheque issued 1000 but not presented fro payment
2. Bank charge debited 100
3. Interest credited 300
4. Insurance directly paid by bank 900
5. Rent credited to our bank account 2350
6. General expenses paid through cheque but bank was not debited 650
7. Electricity charge directly paid by bank 500

Work -74

Bank Reconciliation Statement – Work -4

Bank balance as per cash book 7650

1. Credited amount to bank but not entered to cash book 4000
2. Cheque paid to kumar 2000 but not presented by bank
3. Credited amount 450 but dishonored
4. A customer send to bank and pass book credited 7000
5. Amount 300 debited from pass book on bank charge

Work -75

Bank Reconciliation Statement – Work -4

Bank balance as per cash book 85650

1. Building rent collected to bank 5000
2. Electricity charge directly paid by bank 900 not entered in cash book
3. Cheque paid to vendor but only recorded in cash book 6000
4. Interest allowed to bank account and credited 980
5. Tax amount deducted from bank account and debited bank account 100
6. Commission charge deducted from bank account 600
7. Received amount from a customer only recorded in Pass book 6800

Work -76

Bank Reconciliation Statement – Work -5

Bank balance as per Pass book 75000

1. Cheque Paid to Anil 2000 and he was not recorded from Bank
2. Interet credited to bank 500 not recorded to cash book
3. Bank charge debited to our Account 60
4. SMS charge debited 100
5. Gst charge debited from bank 300
6. Interest credited to bank account 150
7. Credited in Pass book 500 and not recorded in cash book

Work -77

Bank Reconciliation Statement – Work -6

Bank balance as per Pass book 13670

1. Bank directly paid amount for insurance instead customer 700
2. Insurance amount credited to bank a/c 3500
3. Electricity charge debited from bank note recorded in cash book 250
4. Cheque Issued to a vendor but he was not recorded from bank account 1500
5. Interest allowed 230 and credited

Work -78

Bank Reconciliation Statement – Work -7

Bank balance as per Pass book 14440

1. Amount credited to bank account but dishonored 4000
2. Mobile charge debited from bank account 350
3. Rent collected to bank account and passbook was credited 550
4. Bank charge debited to pass book 300
5. Interest received to bank account 1000

Work -79

Bank Reconciliation Statement – Work -8

Bank balance as per Pass book 16000

1. Commission received amount credited to bank account 1500
2. Tax amount debited from bank account 1000
3. Rent received to bank account not entered in cash book 500
4. Traveling expense directly paid from bank account 550
5. Bank charge debited 300

Work -80

Bank Reconciliation Statement – Work -9

Mr. Mohammed found that this cash balance as on 28.2.2023 as per cash book was different from that of the pass book balance. Prepare a statement to explain the difference from the following.

Bank Balance as per cash book Rs. 8920

1. Out of the cheque issued in February in February 2023, cheques for Rs 3900 were not presented for payment
2. Cheques for Rs 4750 deposited into the bank were not collected and credited
3. A customer has paid directly to Mohammed's account a sum of Rs. 780 for which no entry is found in the cash book
4. According to standing instruction to the bank , they have paid Mohammed's electricity bill for Rs. 350, which remains to be recorded in the cash book.

Additional Work

Work -1 (Compound journal)

- 1.4.2022 started business with capital Total amount 4000000
- Cash : 1500000
 Building : 1000000
 Land : 800000
 Machinery : 200000
 Furniture :500000
- 2.4.2022 Cash deposited to bank 650000
 Canara bank 100000
 SBI 200000
 PNB 200000
 Union bank 150000
- 3.4.2022 Purchased goods from Abc company 2000 and discount received 300
- 4.4.2022 Purchased goods from Anil 5000 and discount received 200
- 5.4.2022 Purchased goods from Ramesh 2500 and discount received 50
- 6.4.2022 Purchased goods from Rasheed 4000 and discount received 150
- 7.4.2022 Cash paid to Abc company 1000 and discount received 100
- 8.4.2022 Cash paid to Anil 3000 and discount received 50
- 9.4.2022 Cash paid to Ramesh 1500 and discount received 250
- 10.4.2022 Cash paid to Rasheed 2000 and discount received 200
- 11.4.2022 Sold goods to Sanal 8000 and discount allowed 100
- 12.4.2022 Sold goods to Vimal 7000 and discount allowed 120
- 13.4.2022 Sold goods to sharath 8500 and discount allowed 130
- 14.4.2022 Sold goods to Shafeeq 10000 and discount allowed 150
- 15.4.2022 Cash received from sanal 3500 and discount allowed 100
- 16.4.2022 Cash received from Vimal 6000 and discount allowed 120
- 17.4.2022 Cash received from Sharath 6000 and discount allowed 230
- 18.4.2022 Cash received from Shafeeq 8000 and discount allowed 300
- 19.4.2022 Salary paid 3000, Rent paid 1000, Commission Paid 3000 by cash
- 20.4.2022 Rent received 500commission received 600 Interest received 1000
- 21.4.2022 Cash withdrew from Canara bank 20000, SBI 10000, PNB 40000, Union Bank
30000 by cash
- 22.4.2022 Purchased Furniture 20000, Machinery 20000, computer 10000 by cash
- 23.4.2022 Purchased goods from ZIndia 4000 and discount received 100
- 24.4.2022 Purchased goods from Mohan 2000 and discount received 130
- 25.4.2022 Purchased goods from Rakesh 3500 and discount received 300
- 26.4.2022 Purchased goods from Kiran 3800 and discount received 200
- 27.4.2022 Purchased goods from Ramesh 3750 and discount received 50

28.4.2022	Sold goods to Suresh 9500 and discount allowed 500
29.4.2022	Sold goods to shihab 10000 and discount allowed 250
30.4.2022	Sold goods to Rahman 12000 and discount allowed 200
1.5.2022	Sold goods to Ramco co 9800 and discount allowed 100
2.5.2022	Cash paid to Mohan 1000 and discount received 60
3.5.2022	Cash paid to Z india co 2000 and discount received 150
4.5.2022	Cash paid to Rakesh 2500 and discount received 120
5.5.2022	Cash paid to kiran 3300 and discount received 220
6.5.2022	Cash paid to Ramesh 2100 and discount received 100
7.5.2022	Cash received from Ramco 9000 and discount allowed 270
8.5.2022	cash received form suresh 7000 and discount allowed 50
9.5.2022	Cash received from shihab 7500 and discount allowed 100
10.5.2022	Cash received from Rahman 11000 and discount allowed 80

Work -2 (Journal Entries)

1.4.2020	Started business with capital by cash 500000
2.4.2020	cash deposited to bank 10000
3.4.2020	Purchased furniture by cash 10000
4.4.2020	Purchased goods by cash 1000
5.4.2020	Sold goods by cash 2500
6.4.2020	Purchased goods from Ajay on credit 4500
7.4.2020	Sold goods to Mohan on credit 7500
8.4.2020	Salary paid by cash 3000
9.4.2020	Rent paid by cash 3000
10.4.2020	commission received by cash 2000
11.4.2020	Purchased goods from Rahman 7200
12.4.2020	Salary paid by cash 3500
13.4.2020	Interest received by cash 8500
14.4.2020	Insurance paid by cash 5000
15.4.2020	Wage paid by cash 450
16.4.2020	Commission received by cheque to bank 8000
17.4.2020	Cash withdrew from bank 4000
18.4.2020	Cash withdrew for personal use 5000
19.4.2020	Cash withdrew for office use 7000
20.4.2020	Purchased Building from shyam 100000
21.4.2020	Cash deposited to bank 7500
22.4.2020	Purchased goods from Vimal 3200
23.4.2020	Purchased goods from Kamal 3500
24.4.2020	Purchased goods from sukumar 4800
25.4.2020	Purchased goods from Akhil 7800

26.4.2020 Purchased goods from Jabir 8500
 27.4.2020 Sold goods to Roy & co 10000
 28.4.2020 Sold goods to Kiran 7300
 29.4.2020 Sold goods to Murali 9200
 30.4.2020 Sold goods to Rasheed 5500
 1.5.2020 Sold goods to Ajmal 6100
 2.5.2020 Sold goods to Vivek 1200
 3.5.2020 Sold goods to Vyshak 3500
 4.5.2020 Sold goods to Anjal 10000
 6.5.2020 Cash withdrew for personal use 8500
 7.5.2020 Cash withdrew from bank 40000
 8.5.2020 Advertisement charge paid by cheque 300
 9.5.2020 cash deposited to bank 40000
 10.5.2020 General expense paid by cash 3500
 11.5.2020 Audit fee paid by cheque 1000
 12.5.2020 Wage paid by cheque 3200
 13.5.2020 Discount received by cash 50
 14.5.2020 Returned goods to vimal 500
 15.5.2020 Returned goods to Kamal 200
 16.5.2020 Returned goods to Sukumar 700
 17.5.2020 Returned goods to Akhil 200
 18.5.2020 Returned goods to Jabir 350
 19.5.2020 Returned goods from Roy & co 500
 20.5.2020 Returned goods from Kiran 200
 21.5.2020 Returned goods from Murali 150
 22.5.2020 Returned goods from Ajmal 300
 23.5.2020 Returned goods from Anjal 300
 24.5.2020 Returned goods from Vivek 120
 25.5.2020 Returned goods from Vyshak 150
 26.5.2020 Labour charge paid by cash 700
 27.5.2020 Cash paid to vimal 1000
 28.5.2020 Cheque paid to kamal 500
 29.5.2020 cheque paid to sukumar 100
 30.5.2020 Cheque pad to Akhil 100
 31.5.2020 Cash paid to Jabir 300
 1.6.2020 Cash received from Roy & co 1000
 2.6.2.2020 Cash received from kiran 1000
 3.6.2020 cash received from Murali 500
 4.6.2020 Cash received from Rasheed 800
 5.6.2020 Cash received from Ajmal 700
 6.6.2020 Cash received from Ajmal 100
 7.6.2020 cash received rom Anjal 400

8.6.2020	cash received from vivek 650
9.6.2020	Cash received from Vyshak 700
10.6.2020	Telephone bill paid by cash 5000
11.6.2020	Rent received by cash 500
12.6.2020	Sold goods by cash 4000
13.6.2020	Purchased goods by cash 2000
14.6.2020	Purchased car by cash 50000
15.6.2020	Purchased goods from Gopu 5300
16.6.2020	Sold goods to Sameer 7000
17.6.2020	Cash paid to Gopu 3000
18.6.2020	Cash deposited to bank 7000
19.6.2020	Cash withdrew from bank 8000
20.6.2020	Rent paid by cheque 2000
21.6.2020	Rent received by cheque 3000
22.6.2020	Salary paid by cheque 10000
23.6.2020	Printing & stationary charge paid by cash 300
24.6.2020	Sundry expense paid by cash 250
25.6.2020	wage paid by cash 400
26.6.2020	Traveling charge paid by cash 300
27.6.2020	Returned goods to Gopu 340
28.6.2020	Returned goods from Sameer 1500
29.6.2020	Purchased goods by cash 2000
30.6.2020	Sold goods by cash 2500
1.7.2020	Royalty received by cash 500
2.7.2020	Sold goods to Sharan 7000
3.7.2020	Sold goods to Ramees 1000
4.7.2020	Sold goods to Manohar 8500
5.7.2020	Sold goods to Thomas 7500
6.7.2020	cash received from Ramees 5000
7.7.2020	Cheque received from Manohar 200
8.7.2020	General Expense paid by cash 200
9.7.2020	Insurance paid by cash 300
10.7.2020	Interest received by cash 250

