

I) Journalize the below transactions in the books of Mr. Megharaj to identify groups ledgers and vouchers: 2014

- 1) April 01 Started business with cash Rs. 80,000
- 2) April 02 Cash deposited into Bank Rs. 30,000
- 3) April 03 Bought goods from suresh Rs. 20,000
- 4) April 04 Sold goods for cash Rs. 16,000
- 5) April 05 Purchased furniture and paid by cheque Rs. 5,000
- 6) April 06 Sold goods to Mallesh on credit Rs. 4,000
- 7) April 07 Paid for stationery Rs. 400
- 8) April 08 Cash received from manjesh Rs. 4,000
- 9) April 09 Withdraw cash for office use Rs. 1,000
- 10) April 10 Paid to landlord Rs. 2000

Date	Particulars	Debit	Credit	Ledgers	Groups	Vouchers
1/4/14	Cash A/cDr To Capital A/c ...Cr (For being business started)	80,000	80,000	Cash A/c Capital A/c	Cash Capitals	Receipt (F6)
2/4/14	Bank A/c....Dr To Cash A/cCr (Being cash deposited)	30,000	30,000	Bank A/c Cash A/c	Bank Cash	Contra (F4)
3/4/14	Purchase A/cDr To Suresh A/cCr (Being purchased goods)	20,000	20,000	Purchase A/c Suresh A/c	Purchases Sundry Creditors	Payment (F5)
4/4/14	Cash A/cDr To sales A/cCr (Being goods sales)	16,000	16,000	Cash A/c Sales A/c	Cash Sales	Sales (F8)
5/4/14	Furniture A/c.....Dr Bank A/c.....Cr (Being purchased furniture)	5,000	5,000	Furniture A/c Bank A/c	Fixed Asset Banks	Payment (F5)
6/4/14	Mallesh A/c....Dr To Sales A/c....Cr (Being sold goods)	4,000	4,000	Mallesh A/c Sales A/c	Sundry Debtors Sales	Sales (F8)
7/4/14	Stationary A/c....Dr To Cash A/c...Cr (Being paid for stationery)	400	400	Stationary A/c Cash A/c	Indirect Expenses Cash	Payment (F5)
8/4/14	Cash A/c....Dr To Manjesh A/c....Cr (Being cash received)	4,000	4,000	Cash A/c Manjesh A/c	Cash Sundry Creditors	Receipt (F6)
9/4/14	Cash A/c....Dr To Bank A/c....Cr (Being withdrawal cash for office use)	1,000	1,000	Cash A/c Bank A/c	Cash in hand Banks	Payment (F5)
10/4/14	Landlord A/c....Dr Cash A/c....Cr (Being paid landlord)	2,000	2,000	Landlord A/c Cash A/c	Fixed Asset Cash	Payment (F5)

II) Journalize the following transactions in tabular form to identify groups, ledgers and vouchers 2016.

- 1) April 1 : ABC has started business with Rs. 2,00,000.
- 2) April 1 : Opened bank account and deposited Rs. 50,000.
- 3) April 3 : Brought furniture for Rs. 14,000 and Machinery of Rs. 40,000 for cash.
- 4) April 4 : Sold goods for Rs. 20,000 for cash.
- 5) April 6 : Purchased goods from XYZ co. of Rs. 30,000.
- 6) April 8 : Brought one type-writer Rs. 5,000 from Asha Sales Co. on credit.
- 7) April 10 : Paid telephone bill of Rs. 800 for the month by cheque.
- 8) April 12 : Sold goods to Anand for Rs. 20,000.
- 9) April 19 : Amount withdrawn from bank for personal use Rs. 4,000.
- 10) April 25 : Goods worth Rs. 1,000 found defective were returned to XYZ Co.

Date	Particulars	Debit	Credit	Ledgers	Groups	Vouchers
1/4/16	Cash A/cDr To Capital A/c ...Cr (Being started business)	2,00,000	2,00,000	Cash A/c Capital A/c	Cash Capitals	Receipt (F6)
1/4/16	Bank A/c....Dr To Cash A/c....Cr (Being opened bank a/c & cash deposited)	50,000	50,000	Bank A/c Cash A/c	Banks Cash	Contra (F4)
3/4/18	Furniture A/c....Dr Machinery A/c....Dr To Cash A/c....Cr (Being purchased Furniture & Machinery)	14,000 40,000	54,000	Furniture A/c Machinery A/c Cash A/c	Fixed Asset Cash	Payment (F5)
4/4/18	Cash A/c....Dr To Sales A/c....Cr (Being sold goods for cash)	20,000	20,000	Cash A/c Sales A/c	Cash Sales	Sales (F8)
6/4/18	Purchase A/c....Dr To XYZ Co. A/c....Cr (Being purchased goods)	30,000	30,000	Purchase A/c XYZ Co.A/c	Purchases Sundry Creditors	Purchases (F9)
8/4/18	Type Writer A/c...Dr To Asha Sales Co A/c....Cr (Being purchased type writer)	5,000	5,000	Type Writer A/c Asha sales Co a/c	Fixed Asset Sundry Creditors	Purchases (F9)
10/4/18	Telephone bill A/c...Dr To Bank A/c..... Cr (Being paid telephone bill)	800	800	Telephone bill A/c Bank A/c	Indirect Expenses Bank	Payment (F5)
12/4/18	Anand A/c...,Dr To Sales A/c....Cr (Being sold goods to anand)	20,000	20,000	Anand A/c Sales A/c	Sundry Debtors Sales	Sales (F8)
19/4/18	Drawings A/c....Dr To Bank A/c....Cr (Being amount withdrawn)	4,000	4,000	Drawings A/c Bank A/c	Capital Banks	Payment (F5)
25/4/18	XYZ Co. A/c....Dr To Purchase Return A/c..Cr (Being rupees returned)	1,000	1,000	XYZ Co. A/c Purchase Return A/c	Sundry Debtors Purchases	Journal (F7)

III) Journalize the below transactions in tabular form to identify groups, ledgers, and vouchers 2017.

- 1) Miss ananya has started business with Rs. 5,00,000/-
- 2) Opened bank account and deposited Rs. 1,00,000/-
- 3) Sold goods for Rs. 80,000 for cash.
- 4) Brought machinery for Rs. 25,000 and purchased furniture for Rs. 20,000.
- 5) Sold goods to Mr. Anvit for Rs. 20,000.
- 6) Purchased goods from Mr. Praveen on credit with Rs. 60,000.
- 7) Loan given to Miss. Tanushri Rs. 10,000.
- 8) Cash paid to Sanket Rs. 50,000
- 9) Amount withdrawn from bank for personal use Rs. 8,000.
- 10) Paid for factory rent Rs. 5,000.

Date	Particulars	Debit	Credit	Ledgers	Groups	Vouchers
1/4/2017	Cash a/c..... Dr To Capital a/c..... Cr (Being business started)	5,00,000	5,00,000	Cash a/c Capital a/c	Cash in hand Capitals	Receipt (F6)
2/4/2017	Bank a/c..... Dr To Cash a/c..... Cr (Being opened bank a/c & deposited)	1,00,000	1,00,000	Bank a/c Cash a/c	Banks Cash in hand	Contra (F4)
3/4/2017	Cash a/c..... Dr To Sales a/c..... Cr (Being sold goods for cash)	80,000	80,000	Cash a/c Sales a/c	Cash in hand Sales	Sales (F8)
4/4/2017	Machinery & Furniture a/c..Dr To Cash a/c..... Cr (Being purchased Machinery & Furniture by cash)	45,000	45,000	Machinery & Furniture a/c Cash a/c	Fixed asset Cash in hand	Payment (F5)
5/4/2017	Anvit a/c..... Dr To sales a/c..... Cr (Being sold goods to Anvit)	20,000	20,000	Anvit a/c Sales a/c	Sundry debtors Sales	Sales (F8)
6/4/2017	Purchase a/c..... Dr To Praveen a/c..... Cr (Being purchased goods)	60,000	60,000	Purchase a/c Praveen a/c	Purchases Sundry creditors	Purchase (F9)
7/4/2017	Tanushri loan a/c.... Dr To cash a/c..... Cr (Being loan given to Tanushri)	10,000	10,000	Tanushri loan a/c Cash a/c	Loan & advances Cash in hand	Payment (F5)
8/4/2017	Sanket a/c..... Dr To cash a/c..... Cr (Being cash paid to sanket)	50,000	50,000	Sanket a/c Cash a/c	Sundry debtors Cash in hand	Payment (F5)
9/4/2017	Drawings a/c.....Dr To bank a/c..... Cr (Being amount withdrawn from bank for personal use)	8,000	8,000	Drawings a/c Bank a/c	Capitals Banks	Payment (F5)
10/4/2017	Factory rent a/c..... Dr To cash a/c..... Cr (Being cash paid for factory rent)	5,000	5,000	Factory rent a/c Cash a/c	Indirect expense Cash in hand	Payment (F5)

IV) Mr. Pratham and Mrs. Rashmi partners commenced business on 1st April 2016. Journalize the below transactions in tabular form to identify groups, ledgers and vouchers.

- 1) Mr. Pratham invested in business worth Rs. 2,00,000
- 2) Mrs. Rashmi invested in business worth Rs. 1,50,000
- 3) Purchased Land worth Rs. 65,000
- 4) Deposited Rs. 2,50,000 at SBI
- 5) Mr. Pratham withdrew Rs. 10,000 for office expenses from bank account.
- 6) Purchased plant & Machinery for Rs. 2,00,000
- 7) Purchased goods Rs. 20,000 from Tejus on credit.
- 8) Sold goods Rs 12,000 to Trupti for cash.
- 9) Received cash Rs. 5,000 from Tejus on account.
- 10) Paid cheque Rs. 10,000 towards electricity connection advance.

Date	Particulars	Debit	Credit	Ledgers	Groups	Vouchers
1/4/2016	Cash a/c.... Dr To Pratham Capital a/c.... Cr (Being invested in business)	2,00,000	2,00,000	Cash a/c P Capital a/c	Cash in hand Capitals	Receipt (F6)
1/4/2016	Cash a/c.... Dr To Rashmi Capital a/c.... Cr (Being invested in business)	1,50,000	1,50,000	Cash a/c R Capital a/c	Cash in hand Capitals	Receipt (F6)
2/4/2016	Land a/c.... Dr To cash a/c..... Cr (Being purchased land for cash)	65,000	65,000	Land a/c Cash a/c	Fixed asset Cash	Payment (F5)
2/4/2016	SBI bank a/c.... Dr To Cash a/c.... Cr (Being cash deposited at SBI)	2,50,000	2,50,000	SBI bank a/c Cash a/c	Banks Cash in hand	Contra (F4)
2/4/2016	Pratham a/c.... Dr To Bank a/c..... Cr (Being pratham withdraw cash for office expenses from bank)	10,000	10,000	Pratham a/c Bank a/c	Sundry debtors Banks	Contra (F4)
3/4/2016	Plant & Machinery a/c.... Dr To cash a/c..... Cr (Being purchased plant & machinery)	2,00,000	2,00,000	Plant & M a/c Cash a/c	Fixed asset Cash in hand	Payment (F5)
5/4/2016	Purchase a/c.... Dr To Tejus a/c.... Cr (Being purchased goods from tejus)	20,000	20,000	Purchase a/c Tejus a/c	Purchases Sundry creditors	Purchase (F9)
6/4/2016	Cash a/c..... Dr To sales a/c.... Cr (Being sold goods to trupti for cash)	12,000	12,000	Cash a/c Sales a/c	Cash in hand Sales	Sales (F8)
6/4/2016	Cash a/c....Dr To Tejus a/c.... Cr (Being cash received from tejus)	5,000	5,000	Tejus a/c Cash a/c	Sundry debtors Cash in hand	Payment (F5)
8/4/2016	Electricity adv a/c.... Dr To Bank a/c.... Cr (Being paid cheque for electricity connection)	10,000	10,000	Electricity adv a/c Bank a/c	Loan & advances Bank	Payment (F5)

V) Mr. Tarun commenced business on 1st april 2013. Journalize the below transactions in tabular form to identify groups, ledgers, and vouchers.

- 1) Mr. Tarun commenced business with Rs. 30,00,000.
- 2) Mr. Tarun withdrew Rs. 1,00,000 for shop expenses from bank account.
- 3) Mr. Tarun withdrew Rs. 20,000 for personal use.
- 4) Purchased plant & machinery for Rs. 3,00,000.
- 5) Purchased goods Rs. 20,00,000 from Tejus VAT @ 10%.
- 6) Sold goods Rs. 12,00,000 to Trupti for cash VAT @ 10%.
- 7) Paid VAT Rs. 20,000.

Date	Particulars	Debit	Credit	Ledgers	Groups	Vouchers
1/4/2013	cash a/c.... Dr To Capital a/c.... Cr (Being started business)	30,00,000	30,00,000	Cash a/c Capital a/c	Cash in hand capitals	Receipt (F6)
2/4/2013	Cash a/c.... Dr To Bank a/c.... Cr (Being withdraw cash for shop expenses)	1,00,000	1,00,000	Tarun a/c Bank a/c	Sundry debtors Banks	Payment (F5)
3/4/2013	Drawings a/c.... Dr To bank a/c.... Cr (Being withdraw cash for personal use)	20,000	20,000	Drawings a/c Bank a/c	Capital Banks	Payment (F5)
4/4/2013	Plant & machinery a/c.. Dr To cash a/c.... Cr (Being purchased plant & machinery for cash)	3,00,000	3,00,000	Plant & M a/c Cash a/c	Fixed asset Cash in hand	Payment (F5)
5/4/2013	Purchase a/c.... Dr To Tejus a/c.... Cr (Being purchased goods from Tejus)	20,00,000	20,00,000	Purchase a/c VATa/c	Purchases Duties & taxes	Purchase (F9)
6/4/2013	Trupti a/c.... Dr To Sales a/c..... Cr (Being sold goods to trupti)	12,00,000	12,00,000	Cash a/c VAT a/c	Cash in hand Duties & taxes	Sales (F8)
7/4/2013	VAT a/c Dr To cash a/c.... Cr (Being paid VAT)	20,000	20,000	VAT a/c Cash a/c	Duties & taxes Cash in hand	Payment (F5)