

Address :- New Delhi

Contact :- 8882880965



STP COMPUTER EDUCATION

The Best Quality of Software Programming Computer Education

www.stpcompuereducation.com

SUBJECT:- TALLY ERP - 9

Chapter 3

Journal Entries Part 3

2. Journalise the following transactions of Mr. Satish:

a) Rahul started business with cash	10,000
b) Paid into bank	6,000
c) Bought goods from M/s S. Singh & Co. on credit	2,000
d) Purchased furniture	200
e) Purchased adding machine	800
f) Purchased typewriter	600
g) Paid for postage	15
h) Sold goods for cash	400
i) Sold goods on credit to M/s. Sharda & Co.	1,000
j) Paid to M/s. S. Singh & Co.	1,950
k) Discount allowed by them	50
l) Sold goods to M/s. Ray & Co.	560
m) Received cheque from M/s. S. Sharda & Co. (In full settlement of amount due from them)	975
n) Paid for electric charges	10
o) Paid salary	150
p) Paid rent by cheque	200
q) Drew for private use	350

a)Rahul started business with cash 10000

Date	Particulars	I/f	Dr. Amount	Cr. Amount
	Cash A/c -----Dr. To Capital A/c -----Cr.		10000	10000

b) Paid into bank 6000

Date	Particulars	I/f	Dr. Amount	Cr. Amount
	Bank A/c -----Dr. To Cash A/c -----Cr.		6000	6000

c) Bought goods from M/s S. Singh & Co. on credit 2000

Date	Particulars	I/f	Dr. Amount	Cr. Amount
	Purchase A/c -----Dr. To M/s S. Singh & Co. A/c ---Cr.		2000	2000

d) Purchase furniture 200

Date	Particulars	I/f	Dr. Amount	Cr. Amount
	Furniture A/c -----Dr. To Cash A/c -----Cr.		200	200

e) Purchase Adding Machine 800

Date	Particulars	I/f	Dr. Amount	Cr. Amount
	Adding Machine A/c -----Dr. To Cash A/c -----Cr.		800	800

f) Purchase Typewriter 600

Date	Particulars	I/f	Dr. Amount	Cr. Amount
	Typewriter A/c -----Dr. To Cash A/c -----Cr.		600	600

g) Paid for postage 15

Date	Particulars	I/f	Dr. Amount	Cr. Amount
	Postage A/c -----Dr. To Cash A/c -----Cr.		15	15

h) Sold goods for cash 400

Date	Particulars	I/f	Dr. Amount	Cr. Amount
	Cash A/c -----Dr. To Sales A/c -----Cr.		400	400

i) Sold goods on credit to M/s. Sharda & Co. 1000

Date	Particulars	I/f	Dr. Amount	Cr. Amount
	M/s. Sharda & Co. A/c -----Dr. To Sales A/c -----Cr.		1000	1000

j) Paid to M/s. S. Singh & Co. 1950

k) Discount allowed by them 50

Date	Particulars	I/f	Dr. Amount	Cr. Amount
	M/s. S. Singh & Co. A/c -----Dr. To Cash A/c -----Cr. To Discount Received ----- Cr.		2000	1950 50

l) Sold goods on credit to M/s. Ray & Co. 560

Date	Particulars	I/f	Dr. Amount	Cr. Amount
	M/s. Ray & Co. A/c -----Dr. To Sales A/c -----Cr.		560	560

m) Received cheque from M/s. S. Sharda & Co. 975

(In full settlement of amount due from them)

Date	Particulars	I/f	Dr. Amount	Cr. Amount
	Bank A/c -----Dr. Discount Allowed -----Dr. To M/s. S. Sharda & Co. A/c ----Cr.		975 25	1000

n) Paid for electric charges 10

Date	Particulars	I/f	Dr. Amount	Cr. Amount
	Electric charges A/c -----Dr. To Cash A/c -----Cr.		10	10

o) Paid for salary 150

Date	Particulars	I/f	Dr. Amount	Cr. Amount
	Salary A/c -----Dr. To Cash A/c -----Cr.		150	150

p) Paid rent by cheque 200

Date	Particulars	I/f	Dr. Amount	Cr. Amount
	Rent A/c -----Dr. To Bank A/c -----Cr.		200	200

q) Drew for private use 350

Date	Particulars	l/f	Dr. Amount	Cr. Amount
	Drawings A/c -----Dr. To Cash A/c -----Cr.		350	350

