1. Ram started business with cash Rs. 5,00,000
   - Cash a/c Dr 5,00,000
   - To Capital a/c 5,00,000

2. Goods purchase for cash Rs. 4,000.
   - Purchase a/c Dr 4,000
   - To Cash a/c 4,000

3. Goods purchase from Mohan for cash Rs. 3,000.
   - Purchase a/c Dr 3,000
   - To Cash a/c 3,000

4. Goods purchase from Mohan on credit Rs. 4,000.
   - Purchase a/c Dr 4,000
   - To Mohan’ a/c 4,000

5. Cash paid to Mohan Rs. 4,000.
   - Mohan’ a/c Dr 4,000
   - To Cash a/c 4,000

6. Goods purchase from Anil Rs. 6,000.
   - Purchase a/c Dr 6,000
   - To Anil’ a/c 6,000

7. Cash paid to Anil Rs. 5,000.
   - Anil’ a/c Dr 5,000
   - To Cash a/c 5,000

8. Furniture purchase for cash Rs. 8,000.
   - Furniture a/c Dr 8,000
   - To cash a/c 8,000

9. Machinery purchase from sunil on credit Rs. 5,000.
   - Machinery a/c Dr 5,000
   - To Sunil a/c 5,000

10. Goods sold for cash Rs. 5,000.
    - Cash a/c Dr 5,000
    - To Sales a/c 5,000

11. Goods sold to Ramesh on credit Rs. 6,000.
    - Ramesh a/c Dr 6,000
    - To Sales a/c 6,000

12. Cash received from Ramesh Rs. 4,000.
<table>
<thead>
<tr>
<th></th>
<th>Description</th>
<th>Account</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>13</td>
<td>Goods sold to Rakesh Rs. 5,000.</td>
<td>Rakesh a/c</td>
<td>Dr</td>
<td>5,000</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Sales a/c</td>
<td></td>
<td>5,000</td>
</tr>
<tr>
<td>14</td>
<td>Cash received from Rakesh Rs. 4,000.</td>
<td>Cash a/c</td>
<td>Dr</td>
<td>4,000</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Rakesh a/c</td>
<td></td>
<td>4,000</td>
</tr>
<tr>
<td>15</td>
<td>Old furniture sold for cash Rs. 1,000.</td>
<td>Cash a/c</td>
<td>Dr</td>
<td>1,000</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Furniture</td>
<td></td>
<td>1,000</td>
</tr>
<tr>
<td>16</td>
<td>Salary paid Rs. 800.</td>
<td>Salary a/c</td>
<td>Dr</td>
<td>800</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Cash a/c</td>
<td></td>
<td>800</td>
</tr>
<tr>
<td>17</td>
<td>Rent paid Rs. 900.</td>
<td>Rent a/c</td>
<td>Dr</td>
<td>900</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Cash a/c</td>
<td></td>
<td>900</td>
</tr>
<tr>
<td>18</td>
<td>Wages paid Rs. 500.</td>
<td>Wages a/c</td>
<td>Dr</td>
<td>500</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Cash a/c</td>
<td></td>
<td>500</td>
</tr>
<tr>
<td>19</td>
<td>Goods return to Anil Rs. 700.</td>
<td>Anil a/c</td>
<td>Dr</td>
<td>700</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Purchase return</td>
<td></td>
<td>700</td>
</tr>
<tr>
<td>20</td>
<td>Goods return by Rakesh Rs. 600.</td>
<td>Sales return a/c</td>
<td>Dr</td>
<td>600</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Rakesh</td>
<td></td>
<td>600</td>
</tr>
<tr>
<td>21</td>
<td>Commission Received Rs. 2,000.</td>
<td>Cash a/c</td>
<td>Dr</td>
<td>2,000</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Commission</td>
<td></td>
<td>2,000</td>
</tr>
<tr>
<td>22</td>
<td>Goods purchase from Ashok on credit Rs. 1,000.</td>
<td>Purchase a/c</td>
<td>Dr</td>
<td>1,000</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Ashok' a/c</td>
<td></td>
<td>1,000</td>
</tr>
</tbody>
</table>
23. Cash paid to Ashok in full settlement Rs. 950.

\[
\begin{align*}
\text{Ashok' a/c} & \quad \text{Dr} \quad 1,000 \\
\text{To Cash a/c} & \quad 950 \\
\text{To Discount a/c} & \quad 50
\end{align*}
\]

24. Goods sold to Mahesh Rs. 5,000.

\[
\begin{align*}
\text{Mahesh a/c} & \quad \text{Dr} \quad 5,000 \\
\text{To Sales a/c} & \quad 5,000
\end{align*}
\]

25. Cash received from Mahesh in full settlement Rs. 4,900.

\[
\begin{align*}
\text{Cash a/c} & \quad \text{Dr} \quad 4,900 \\
\text{Discount a/c} & \quad \text{Dr} \quad 100 \\
\text{To Mahesh} & \quad 5,000
\end{align*}
\]

26. Depreciation charge on Machinery Rs. 600 & Furniture Rs. 200.

\[
\begin{align*}
\text{Depreciation a/c} & \quad \text{Dr} \quad 800 \\
\text{To Machinery} & \quad 600 \\
\text{To Furniture} & \quad 200
\end{align*}
\]

27. Goods worth Rs. 600 given as free Sample.

\[
\begin{align*}
\text{Free sample a/c} & \quad \text{Dr} \quad 600 \\
\text{To Purchase a/c} & \quad 600
\end{align*}
\]

28. Goods worth Rs. 800 given as charity.

\[
\begin{align*}
\text{Charity a/c} & \quad \text{Dr} \quad 800 \\
\text{To Purchase a/c} & \quad 800
\end{align*}
\]

29. Goods worth Rs. 600 lost by fire.

\[
\begin{align*}
\text{Loss by fire a/c} & \quad \text{Dr} \quad 600 \\
\text{To Purchase a/c} & \quad 600
\end{align*}
\]

30. Goods worth Rs. 1,000 lost by fire, Insurance Co. pays Rs. 600.

\[
\begin{align*}
\text{Cash a/c} & \quad \text{Dr} \quad 600 \\
\text{Loss by fire a/c} & \quad \text{Dr} \quad 400 \\
\text{To Purchase a/c} & \quad 1000
\end{align*}
\]

31. Goods sold to Ramesh on credit Rs. 1,000.

\[
\begin{align*}
\text{Ramesh a/c} & \quad \text{Dr} \quad 1000 \\
\text{To Sales a/c} & \quad 1000
\end{align*}
\]

32. Ramesh become insolvent and 60% amount received as final payment.

\[
\begin{align*}
\text{Cash a/c} & \quad \text{Dr} \quad 600 \\
\text{Bad debts a/c} & \quad \text{Dr} \quad 400 \\
\text{To Ramesh} & \quad 1000
\end{align*}
\]
33. Rs. 300 recovered which were originally Bad debts.

\[
\begin{array}{ll}
\text{Cash a/c} & \text{Dr} & 300 \\
\text{To Bad debts recovered a/c} & & 300
\end{array}
\]

34. Goods sold to Ramesh on credit Rs. 2000 & 10% trade discount allowed.

\[
\begin{array}{ll}
\text{Ramesh a/c} & \text{Dr} & 1800 \\
\text{To Sales a/c} & & 1800
\end{array}
\]

35. Mohan Purchased goods from us Rs. 1000.

\[
\begin{array}{ll}
\text{Mohan a/c} & \text{Dr} & 1000 \\
\text{To Sales} & & 1000
\end{array}
\]

36. Cash received from Mohan in full settlement Rs. 900.

\[
\begin{array}{ll}
\text{Cash a/c} & \text{Dr} & 900 \\
\text{Discount a/c} & \text{Dr} & 100 \\
\text{To Mohan} & & 1000
\end{array}
\]

37. Interest on capital allowed Rs. 750.

\[
\begin{array}{ll}
\text{Interest on capital a/c} & \text{Dr} & 750 \\
\text{To Capital a/c} & & 750
\end{array}
\]

38. Loan Received Rs.5,000

\[
\begin{array}{ll}
\text{Cash a/c} & \text{Dr} & 5000 \\
\text{To Loan a/c} & & 5000
\end{array}
\]

39. Interest on loan Rs. 500 paid.

\[
\begin{array}{ll}
\text{Interest on loan a/c} & \text{Dr} & 500 \\
\text{To Cash a/c} & & 500
\end{array}
\]

40. Life insurance premium of prop writer paid Rs. 1500.

\[
\begin{array}{ll}
\text{Drawings a/c} & \text{Dr} & 1500 \\
\text{To Cash a/c} & & 1500
\end{array}
\]

41. Additional capital introduced by owner Rs. 20,000.

\[
\begin{array}{ll}
\text{Cash a/c} & \text{Dr} & 20000 \\
\text{To Capital a/c} & & 20000
\end{array}
\]

42. Cash deposited into bank Rs. 15,000.

\[
\begin{array}{ll}
\text{Bank a/c} & \text{Dr} & 15000 \\
\text{To Cash a/c} & & 15000
\end{array}
\]

43. Salary paid by cheque Rs. 800.

\[
\begin{array}{ll}
\text{Salary a/c} & \text{Dr} & 800
\end{array}
\]
44. Cash sales Rs. 2000 & deposited into bank on same day.

   Bank a/c          Dr      2000
        To Sales a/c    2000

45. Bank charges charged by bank Rs. 50.

   Bank charge a/c Dr  50
        To Bank a/c    50

46. Goods sold to Raman Rs. 1000 & cheque received on same day.

   Cash a/c      Dr  1000
        To Sales a/c 1000

47. Above cheque deposited into bank.

   Bank a/c      Dr  1000
        To Cash a/c 1000

48. Goods sold to Rajesh Rs. 500 & cheque received & deposited into bank on same day.

   Bank a/c      Dr  500
        To Sales a/c 500

49. Cash paid to Ram Rs. 500 on behalf of mohan.

   Mohan a/c      Dr  500
        To Cash a/c 500

50. Rs. 1000 directly deposited by Kamal in our Bank a/c.

   Bank a/c      Dr  1000
        To Kamal a/c 1000