

## Class 11 Accountancy Chapter 6 - Ledger

TS Grewal Solutions for Class 11 Accountancy Chapter 6 - Ledger is a concept that students should consider while preparing for their Accountancy exam. Here, are few solutions rendered in a simple and a step by step method.

<b>Board</b>	CBSE
<b>Class</b>	Class 11
<b>Subject</b>	Accountancy
<b>Chapter</b>	Chapter 6
<b>Chapter Name</b>	Ledger
<b>Number of questions solved</b>	05
<b>Category</b>	TS Grewal

Chapter 6 - Ledger defines the below-mentioned concepts:

- General Ledger Accounts
- Ledger Control Accounts
- Ledger Purchase Accounts
- Ledger Cash Accounts
- Ledger Sales Accounts

TS Grewal Solutions for Class 11 Accountancy Chapter 6 - Ledger

### Question 1

On 1st May 2018, Mohan started a business with a capital of Rs. 50,000. Below is the transaction he made.

2018	Particulars	₹
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April 3	Purchased goods from Rima on credit	20,000
April 4	Cash paid to Rima	10,000
April 6	Goods sold to Ramon	25,000
April 8	Received cash from Ramon	20,000
April 12	Goods purchased from Rima	12,000
April 18	Cas paid to Rima	20,000
April 25	Goods sold to Ramon	10,000
April 30	Received cash from Ramon	6,000

Prepare a journal and ledger for the account.

**Solution:**

<b>JOURNAL</b>				
<b>Date</b>	<b>Particulars</b>	<b>L.F.</b>	<b>Dr. (₹)</b>	<b>Cr. (₹)</b>
2018 April 1	Cash A/C To Capital A/C (Being started business with cash)	Dr.	50,000	50,000
April 3	Purchase A/C To Rima A/C (Being goods purchased on credit)	Dr.	20,000	20,000
April 4	Rima A/C To Cash A/C (Being paid to Rima)	Dr.	10,000	10,000
April 6	RamonA/C Dr. To Sales A/C (Being goods sold to Ramon on credit)		25,000	25,000
April 8	Cash A/C	Dr.	20,000	20,000



2018	Particulars	J.F	₹	2018	Particulars	J.F	₹
April 30	To Balance c/d		50,000	April 1	By Cash A/c		50,000
			50,000				50,000
				April 30	By Balance b/d		50,000

Ledgers							
Dr.				Cr.			
Purchase Account							
Date 2018	Particulars	J.F	₹	Date 2018	Particulars	J.F	₹
April 3	To Rima A/c		20,000	April 1	By Balance c/d		32,000
April 12	To Rima A/c		12,000				
			32,000	April 30			
May 1	To Balance b/d		32,000				

Ledgers							
Dr.				Cr.			
Rita's Account							
Date 2018	Particulars	J.F	₹	Date 2018	Particulars	J.F	₹
April 4	To Cash A/c		10,000	April 3	By Purchase A/c		20,000
April 18	To Cash A/c		20,000	April 12	By Purchase A/c		12,000
April 30	To Balance c/d		2,000				32,000
			32,000	May 1			2,000

Ledgers							
Dr.		Ramon's Account				Cr.	
Date 2018	Particulars	J.F	₹	Date 2018	Particulars	J.F	₹
April 6	To Sale A/c		25,000	April 3	By Purchase A/c		20,000
April 25	To Sale A/c		10,000	April 12	By Purchase A/c		6,000
			35,000		By Balance c/d		9,000
May 1	To Balance b/d		9,000				35,000

Ledgers							
Dr.		Sale's Account				Cr.	
Date 2018	Particulars	₹	Rs.	Date 2018	Particulars	J.F	₹
April 30	To Balance c/d		35,000	April 3	By Rohit's A/c		25,000
			35,000	April 12	By Rohit's A/c		10,000
							35,000
				May 1	By Balance b/d		35,000

### Question 2

Pass the necessary Journal entries of M/s Nestle Traders, Bangalore from the following transactions. Post the same to the ledger.

2018		₹.
April 1	Commenced business with cash	1,50,000
April 2	Opened a bank a/c with SBI	50,000

April 3	Purchased furniture	20,000
April 7	Bought goods from M/s. Britannia Traders, Bangalore	30,000
April 8	Purchased goods from M/s. Cadbury Traders, Mysore	42,000
April 10	Cash sales	30,000
April 14	Sold goods on credit to M/s. Lindt Traders, Kerala	12,000
April 16	Rent paid	4,000
April 18	Paid electricity expenses	1,000
April 20	Received cash from Lindt Traders	12,000
April 22	Goods returned to Cadbury Traders	2,000
April 23	Cash paid to Cadbury Traders	40,000
April 25	Bought postage stamps	100
April 30	Salary paid to Priyata	4,000

**Solution :**

<b>JOURNAL</b>				
<b>Date</b>	<b>Particulars</b>	<b>L.F.</b>	<b>Dr. (₹)</b>	<b>Cr. (₹)</b>
2018 April 1	Cash a/c Dr. To Capital a/c (Started business with cash)		1,50,000	1,50,000
April 2	Bank a/c Dr. To Cash (Opened bank a/c)		50,000	50,000
April 3	Furniture a/c Dr. Input CGST a/c Dr. Input SGST a/c Dr. To Cash a/c (Furniture purchased with CGST and SGST @ 6% each)		20,000 1,200 1,200	22,400

April 7	Purchase a/c Input CGST a/c Input SGST a/c To Cash a/c (Goods purchased with CGST and SGST @ 6% each)	Dr. Dr. Dr.	30,000 1,800 1,800	33,600
April 8	Purchases a/c Input IGST To M/s. Cadbury Traders a/c (Goods purchased with IGST @ 12%)	Dr. Dr.	42,000 5,040	47,040
April 10	Cash a/c To Sales a/c To Output CGST a/c To Output SGST a/c (Goods sold with CGST and SGST @ 6% each)	Dr.	33,600	30,000 1,800 1,800
April 14	M/s. Lindt Traders a/c To Sales a/c To Output IGST a/c (Goods sold with IGST @ 12%)	Dr.	13,440	12,000 1,440
April 16	Rent a/c Input CGST a/c Input SGST a/c To Cash a/c (Rent paid)	Dr. Dr. Dr.	4,000 240 240	4,480
April 18	Electricity Expenses a/c To Cash a/c (Paid electricity expenses)	Dr.	1,000	1,000
April 20	Cash a/c To Lindt Traders a/c (Cash received from Lindt Traders)	Dr.	12,000	12,000
April 22	Cadbury Traders a/c To Purchases returns a/c To Input IGST a/c (Goods returned)	Dr.	2,240	2,000 240
April	Cadbury Traders a/c	Dr.	40,000	

23	To Cash a/c (Cash paid)			40,000
April 25	Postage a/c To Cash a/c (Bought postage stamps)	Dr.	100	100
April 30	Salary a/c To Cash a/c (Paid salary)	Dr.	4,000	4,000

Dr.				Cr.			
Cash Account							
Date	Particulars	J.F	₹	Date	Particulars	J.F	₹
April 1	Capital a/c		1,50,000	April 2	Bank a/c		50,000
10	Sales a/c		30,000	3	Furniture a/c		20,000
10	Output CGST a/c		1,800	3	Input CGST a/c		1,200
10	Output SGST a/c		1,800	3	Input SGST a/c		1,200
20	Lindt Traders a/c		12,000	7	Purchases a/c		30,000
				7	Input CGST a/c		1,800
				7	Input SGST a/c		1,800
				16	Rent a/c		4,000
				16	Input CGST a/c		240
				16	Input SGST a/c		240
				18	Electricity Expenses a/c		1,000
				23	Cadbury Traders a/c		40,000
				25	Postage a/c		100
				30	Salary a/c		4,000
				30	Balance c/d		40,020
			1,95,600				1,95,600

Dr.				Cr.			
Cash Account							
Date	Particulars	J.F	₹	Date	Particulars	J.F	₹
April 2	Cash a/c		50,000	April 30	Balance c/d		50,000
			50,000				50,000

Dr.				Cr.			
Input CGST Account							
Date	Particulars	J.F	₹	Date	Particulars	J.F	₹
April 3	Cash a/c		1,200	April 30	Balance c/d		3,240
	Cash a/c		1,800				
	Cash a/c		240				
			3,240				3,240

Dr.				Cr.			
Input SGST Account							
Date	Particulars	J.F	₹	Date	Particulars	J.F	₹
April 3	Cash a/c		1,200	April 30	Balance c/d		3,240
	Cash a/c		1,800				
	Cash a/c		240				
			3,240				3,240

Dr.				Cr.			
Output CGST Account							
Date	Particulars	J.F	₹	Date	Particulars	J.F	₹
April 30	Balance c/d		1,800	April 30	Cah a/c		1,800
			1,800				1,800

Dr. Output SGST Account				Cr.			
Date	Particulars	J.F	₹	Date	Particulars	J.F	₹
April 30	Balance c/d		1,800	April 30	Cah a/c		1,800
			1,800				1,800

Dr. Input IGST Account				Cr.			
Date	Particulars	J.F	₹	Date	Particulars	J.F	₹
April 8	Cadbury Traders a/c		5,040	April 22	Cadbury Traders a/c		240
				April 30	Balance c/s		4,800
			5,040				5,040

Dr. Output IGST Account				Cr.			
Date	Particulars	J.F	₹	Date	Particulars	J.F	₹
April 30	Balance c/d		1,440	April 14	Lindt Traders a/c		1,440
			1,440				1,440

Dr. Purchases Account				Cr.			
Date	Particulars	J.F	₹	Date	Particulars	J.F	₹
April 7	Cash a/c		30,000	April 30	Balance c/d		72,000
April 8	M/s Cadbury Traders a/c		42,000				
			72,000				72,000

Dr.		Purchases Return Account				Cr.	
Date	Particulars	J.F	₹	Date	Particulars	J.F	₹
April 30	Balance c/d		2,000	April 22	M/s Cadbury Traders a/c		2,000
			2,000				2,000

Dr.		Cadbury Traders Account				Cr.	
Date	Particulars	J.F	₹	Date	Particulars	J.F	₹
April 22	Purchases return a/c		2,000	April 8	Purchases a/c		42,000
22	Input IGST a/c		240	8	Input IGST		5,040
23	Cash a/c		40,000				
30	Balance c/d		4,800				
			47,040				47,040

Dr.		Furnitures Account				Cr.	
Date	Particulars	J.F	₹	Date	Particulars	J.F	₹
April 03	Cash a/c		20,000	April 30	Balance c/d		20,000
			20,000				20,000

Dr.		Sales Account				Cr.	
Date	Particulars	J.F	₹	Date	Particulars	J.F	₹
April 30	Balance c/d		42,000	April 10	Cash a/c		30,000
				14	Lindt a/c		12,000
			42,000				42,000

Dr.				Lindt Traders Account				Cr.			
Date	Particulars	J.F	₹	Date	Particulars	J.F	₹				
April 14	Sales a/c		12,000	April 20	Cash a/c		12,000				
14	Output IGST a/c		1,440	30	Balance c/d		1,440				
			13,440				13,440				

Dr.				Salary Account				Cr.			
Date	Particulars	J.F	₹	Date	Particulars	J.F	₹				
April 30	Cash a/c		4,000	April 30	Balance c/d		4,000				
			4,000				4,000				

Dr.				Rent Account				Cr.			
Date	Particulars	J.F	₹	Date	Particulars	J.F	₹				
April 16	Cash a/c		4,000	April 30	Balance c/d		4,000				
			4,000				4,000				

Dr.				Electricity Expenses Account				Cr.			
Date	Particulars	J.F	₹	Date	Particulars	J.F	₹				
April 18	Cash a/c		1,000	April 30	Balance c/d		1,000				
			1,000				1,000				

Dr.		Postage Account				Cr.	
Date	Particulars	J.F	₹	Date	Particulars	J.F	₹
April 25	Cash a/c		100	April 30	Balance c/d		100
			100				100

**Dr. Capital Account Cr.**

Date	Particulars	J.F	₹	Date	Particulars	J.F	₹
April 01	Cash a/c		1,50,000	April 30	Balance c/d		1,50,000
			1,50,000				1,50,000

### Question 3

The following balances appeared in the books of Mr. A, Delhi on April 1st, 2018:

Assets: Cash - ₹.50,000/-; Stock - ₹.30,000; Debtors - ₹.50,000/-; Machinery - ₹.60,000/-.

Liabilities: Creditor - ₹.30,000/-.

The following transactions took place in April, 2018:

2018		₹
April 4	Sold goods for cash	7,000
April 6	Goods returned by R, Delhi	1,000
April 10	Purchased goods from S, Jodhpur, Rajasthan of list price ₹.10,000/- for	9,000
April 15	Bought goods at list price of ₹.15,000/- from S, Kolkata less 10% trade discount and 5% cash discount and paid 40% price immediately	
April 20	Paid to S in full settlement of his a/c	38,600
April 25	Paid for the life insurance premium of the proprietor	500
April 30	Received for commission	2,000

Pass necessary journal entries for the above transaction, post them into ledger and prepare the Trial Balance on 30th April, 2018.

**Solution:****Books of Mr. A, Delhi  
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Date	Particulars	L.F.	Dr. (₹)	Cr. (₹)
2018 April 1	Cash a/c Dr. Stock a/c Dr. Debtors a/c Dr. Machinery a/c Dr. To S a/c To Capital a/c (balancing amount) (Being balance brought forward)		50,000 30,000 50,000 60,000	30,000 1,60,000
April 4	Cash a/c Dr. To Sales a/c To Output CGST a/c To Output SGST a/c (Being sold goods for cash, paid CGST and SGST 6% each)		7,840	7,000 420 420
April 6	Sales Return a/c Dr. Output CGST a/c Output SGST a/c To R a/c (Being goods returned to R, paid CGST and SGST 6% each)		1,000 60 60	1,120
April 10	Purchase a/c Dr. Input IGST a/c Dr. To S a/c (Being bought goods from S, paid IGST 12%)		9,000 1,080	10,080
April 15	Purchase a/c Dr. Input IGST a/c Dr. To S a/c To Cash a/c To Discount received a/c (Being bought goods from S, 40% of the price paid)		13,500 1,620	9,072 5,746 302

	immediately and availed 5% cash discount on payment, paid IGST 12%)		
April 20	S a/c To Cash a/c To Discount received a/c (Being paid S and discount received)	Dr.	40,080 38,600 1,480
April 25	Drawings a/c To Cash a/c (Being paid life insurance premium of proprietor)	Dr.	500 500
April 30	Cash a/c To Commission a/c To Output CGST a/c To Output SGST a/c (Being received commission, paid CGST and SGST 6% each)	Dr.	2,240 2,000 120 120

<b>Ledger</b>							
<b>Dr.</b>				<b>Cr.</b>			
<b>Cash Account</b>							
Date	Particulars	J.F	₹	Date	Particulars	J.F	₹
2018 April				2018 April			
1	To balance a/c		50,000	15	By Purchase a/c		5,746
4	To Sales a/c		7,000	20	By S a/c		38,600
4	To Output CGST a/c		420	25	By Drawings a/c		500
4	To Output SGST a/c		420	30	By Balance c/d		15,234
30	To Commission a/c		2,000				
30	To Output CGST a/c		120				
30	To Output SGST a/c		120				
			60,080				60,080

Dr.				Cr.			
Capital Account							
Date	Particulars	J.F	₹	Date	Particulars	J.F	₹
2018 April 30	To Balance c/d		1,60,000	2018 April 1	By balance b/d		1,60,000
			1,60,000				1,60,000

Dr.				Cr.			
S Account							
Date	Particulars	J.F	₹	Date	Particulars	J.F	₹
2018 April 30	To Balance c/d		9,072	2018 April 15	By Purchase a/c		9,072
			9,072				9,072

Dr.				Cr.			
Stock Account							
Date	Particulars	J.F	₹	Date	Particulars	J.F	₹
2018 April 1	To Balance b/d		30,000	2018 April 30	By balance c/d		30,000
			30,000				30,000

Dr.				Cr.			
Debtors (Ram, Others) Account							
Date	Particulars	J.F	₹	Date	Particulars	J.F	₹
2018				2018			

April 1	To Balance b/d		50,000	April 6	By Sales return a/c		1,000
				6	By Output CGST a/c		60
				6	By Output SGST a/c		60
				30	By Balance c/d		48,880
			50,000				50,000

Dr.				Machinery Account				Cr.			
Date	Particulars	J.F	₹	Date	Particulars	J.F	₹				
2018 April 1	To Balance b/d		60,000	2018 April 30	By balance c/d		60,000				
			60,000				60,000				

Dr.				S Account				Cr.			
Date	Particulars	J.F	₹	Date	Particulars	J.F	₹				
2018 April 20	To Cash a/c		38,600	2018 April 1	By Balance b/d		30,000				
20	To Discount received a/c		1,480	10	By Purchase a/c		9,000				
				10	By Input IGST a/c		1,080				
			40,080				40,080				

Dr.				Sales Return Account				Cr.			
Date	Particulars	J.F	₹	Date	Particulars	J.F	₹				
2018				2018							

April 6	To R a/c		1,000	April 30	By Balance c/d		1,000
			1,000				1,000

Dr.				Cr.			
Drawings Account							
Date	Particulars	J.F	₹	Date	Particulars	J.F	₹
2018 April 25	To Cash a/c		500	2018 April 30	By Balance c/d		500
			500				500

Dr.				Cr.			
Commission Account							
Date	Particulars	J.F	₹	Date	Particulars	J.F	₹
2018 April 30	To Balance c/d		2,000	2018 April 30	By Cash a/c		2,000
			2,000				2,000

Dr.				Cr.			
Discount Received Account							
Date	Particulars	J.F	₹	Date	Particulars	J.F	₹
2018 April 30	To Balance c/d		1,782	2018 April 30	By Purchase a/c		302
			1,782		By S a/c		1,480
							1,782

Dr.				Cr.			
Purchase Account							

Date	Particulars	J.F	₹	Date	Particulars	J.F	₹
2018 April 10	To S a/c		9,000	2018 April 30	By Balance c/d		24,120
15	To R a/c		9,072				
15	To Cash a/c		5,746				
15	To Discount received		302				
			24,120				24,120

Dr.				Cr.			
Sales Account							
Date	Particulars	J.F	₹	Date	Particulars	J.F	₹
2018 April 30	To Balance b/d		7,000	2018 April 4	By Cash a/c		7,000
			7,000				7,000

Dr.				Cr.			
Input IGST Account							
Date	Particulars	J.F	₹	Date	Particulars	J.F	₹
2018 April 10	To S a/c		1,080	2018 April 30	By Balance c/d		1,080
			1,080				1,080

Dr.				Cr.			
Output CGST Account							
Date	Particulars	J.F	₹	Date	Particulars	J.F	₹
2018				2018			

April 4	To R a/c		60	April 4	By Cash a/c		420
30	To Balance c/d		480	30	By Cash a/c		120
			540				540

Dr.				Output SGST Account			
				Cr.			
Date	Particulars	J.F	₹	Date	Particulars	J.F	₹
2018 April 4	To R a/c		60	2018 April 4	By Cash a/c		420
30	To Balance c/d		480	30	By Cash a/c		120
			540				540

**Trial Balance as  
On April 30, 2018**

Particulars	L.F.	Dr. (₹.)	Cr. (₹.)
Cash		15,234	
Capital			1,60,000
S			9,072
Stock		30,000	
Debtors		48,880	
Machinery		60,000	
Sales Return		1,000	
Drawings		500	
Commission			2,000
Discount Received			1,782
Purchase		24,120	
Sales			7,000
Input IGST		1,080	
Output CGST			480
Output SGST			480
		1,80,812	1,80,812

#### **Question 4**

Journalise the following transactions in the books of Afzal and Co., Bangalore and post them to the ledger:

2018		₹.
Jan.1	Started business with cash	1,00,000
Jan. 3	Bought goods on credit from Gupta and Co., Mumbai	20,000
Jan. 5	Cash sales	5,000
Jan. 8	Cash purchases	8,000
Jan. 10	Sold goods to Ahmed & co., Lucknow	10,000
Jan. 11	Deposited Cash in bank	50,000
Jan. 13	Purchased a computer for office	20,000
Jan. 15	Took a loan from Mehboob	70,000
Jan. 16	Goods returned by Ahmed and Co.	2,000
Jan. 17	Purchased furniture from Mehfil Mart, Kolkata	10,000
Jan. 18	Paid interest to Mehboob	2,000
Jan. 19	Received claim from Ahmed and Co. for defects in goods supplied to them. Claim was accepted and rebate was allowed	1,000
Jan. 22	Paid rent by cheque	2,000
Jan. 24	Withdrew from the bank	20,000
Jan. 25	Sales of goods at counter after allowing trade discount of 10%	10,000
Jan. 26	Goods purchased from Gupta and Co. Delhi were destroyed by accident	10,000
Jan. 27	Advertisement expenses paid through bank	5,000
Jan. 28	Ahmed and Co. settled their account by cheque	7,000
Jan. 29	Paid to Gupta and Co. by cheque	18,000
	Discount allowed by them	2,000
Jan. 31	Sold old newspapers	500

Intra - state transactions are subject to levy of CGST and SGST @ 6% each whereas inter - state transactions are levy of IGST @ 12%.

#### **Solution:**

#### **Books of Afzal JOURNAL**

Date	Particulars	L.F.	Dr. (₹)	Cr. (₹)
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2018 1 Jan	Cash a/c To Capital a/c (Being commenced business with cash)	Dr.	1,00,000	1,00,000
3 Jan	Purchase a/c Input IGST a/c To Gupta and Co. a/c (Being purchased goods from Gupta and Co. on credit, paid IGST @ 12%)	Dr. Dr.	20,000 2,400	22,400
5 Jan	Cash a/c To Sales a/c To Output CGST a/c To Output SGST a/c (Being sold goods on cash, paid CGST and SGST @ 6% each)	Dr.	5,600	5,000 300 300
8 Jan	Purchase a/c Input CGST a/c Input SGST a/c To Cash a/c (Being bought goods on cash, paid CGST and SGST @ 6% each)	Dr. Dr. Dr.	8,000 480 480	8,960
10 Jan	Ahmed and Co. a/c To Sales a/c To Output IGST a/c (Being sales goods from Ahmed and Co. on credit, paid IGST @ 12%)	Dr.	11,200	10,000 1,20
11 Jan	Bank a/c To Cash a/c (Being money deposited in bank)	Dr.	50,000	50,000
13 Jan	Computers a/c Input CGST a/c Input SGST a/c To Cash a/c (Being bought computers on cash, paid CGST and SGST @ 6% each)	Dr. Dr. Dr.	20,000 1,200 1,200	22,400
15 Jan	Cash a/c	Dr.	70,000	

	To Loan from Mehboob a/c (Being loan taken from Mehboob)			70,000
16 Jan	Sales Return a/c Dr. Output IGST a/c Dr. To Ahmed and Co. a/c (Being goods returned by Ahmed and Co., paid IGST @ 12%)		2,000 240	2,240
17 Jan	Furniture a/c Dr. Input CGST a/c Dr. Input SGST a/c Dr. To Mehfil Mart a/c (Being bought furniture from Mehfil Mart of cash)		10,000 600 600	11,200
18 Jan	Interest on Mehboob loan a/c Dr. To Cash a/c (Being paid interest on loan)		2,000	2,000
19 Jan	Insurance claim a/c Dr. To Ahmed and Co. a/c (Being due to insurance claim)		1,000	1,000
22 Jan	Rent a/c Dr. Input CGST a/c Dr. Input SGST a/c Dr. To Bank a/c (Being paid to rent, paid CGST and SGST @ 6% each)		2,000 120 120	2,240
24 Jan	Cash a/c Dr. To Bank a/c (Being cash withdrawn from the bank)		20,000	20,000
25 Jan	Cash a/c Dr. To Sales a/c To Output CGST a/c To Output SGST a/c (Being sales on cash, paid CGST and SGST @ 6% each)		10,080	9,000 540 540

26 Jan	Loss by Accident a/c To Purchases a/c To Input IGST a/c (Being goods lost by accident, paid IGST @ 12%)	Dr.	11,200	10,000 1,200
27 Jan	Advertisement a/c Input CGST a/c Input SGST a/c To Bank a/c (Being paid advertisement, paid CGST and SGST @ 6% each)	Dr. Dr. Dr.	5,000 300 300	5,600
28 Jan	Bank a/c Discount allowed a/c To Ahmed and Co. a/c (Being received payment)	Dr. Dr.	7,000 960	7,960
29 Jan	Gupta and Co. a/c To Bank a/c To Discount Received a/c (Being paid payment)	Dr.	20,000	18,000 2,000
31 Jan	Cash a/c To Sundry Income a/c To Output CGST a/c To Output SGST a/c (Being received to sundry income, paid CGST and SGST @ 6% each)	Dr.	560	500 30 30

Ledger Cash Account							
Dr.		Cr.					
Date	Particulars	J.F	₹	Date	Particulars	J.F	₹
<b>2018</b>				<b>2018</b>			
01 Jan	To Capital b/d		1,00,000	8 Jan	By Purchase a/c		8,000
05 Jan	To Sales a/c		5,000	8 Jan	By Input CGST a/c		480
05 Jan	To Output CGST a/c		300	8 Jan	By Input SGST a/c		480
05 Jan	To Output SGST a/c		300	11 Jan	By Bank a/c		50,000

15 Jan	To Loan from Mehboob a/c		70,000	13 Jan	By Computer a/c		20,000
24 Jan	To Bank a/c		20,000	13 Jan	By Input CGST a/c		1,200
25 Jan	To Sales a/c		9,000	13 Jan	By Input SGST a/c		1,200
25 Jan	To Output CGST a/c		540	18 Jan	By Interest on Mehboob loan a/c		2,000
25 Jan	To Output SGST a/c		540	31 Jan	By Balance c/d		1,22,880
31 Jan	To Sundry Income a/c		500				
31 Jan	To Output CGST a/c		30				
31 Jan	To Output SGST a/c		30				
			2,06,240				2,04,500
01 Feb	To Balance b/d		1,22,880				

Dr.		Purchase Account				Cr.	
Date	Particulars	J.F	₹	Date	Particulars	J.F	₹
<b>2018</b>				<b>2018</b>			
03 Jan	To Gupta and Co. a/c		20,000	26 Jan	By Loss by Accident a/c		10,000
08 Jan	To Cash a/c		8,000	31 Jan	By Balance c/d		8,000
			28,000				28,000
01 Feb	To Balance b/d		8,000				

Dr.		Capital Account				Cr.	
Date	Particulars	J.F	₹	Date	Particulars	J.F	₹
<b>2018</b>				<b>2018</b>			
31 Jan	To Balance c/d		1,00,000	01 Jan	By Cash a/c		1,00,000
			1,00,000				1,00,000
				01 Feb	To Balance b/d		1,00,000

Dr.		Sales Account						Cr.	
Date	Particulars	J.F	₹	Date	Particulars	J.F	₹		
<b>2018</b>				<b>2018</b>					
31 Jan	To Balance c/d		24,000	05 Jan	By Cash a/c		5,000		
				10 Jan	By Ahmed and Co. a/c		10,000		
				25 Jan	By Cash a/c		9,000		
			24,000				24,000		
				01 Feb	To Balance b/d		24,000		

Dr.		Gupta and Co. Account						Cr.	
Date	Particulars	J.F	₹	Date	Particulars	J.F	₹		
<b>2018</b>				<b>2018</b>					
29 Jan	To Bank a/c		18,000	03 Jan	By Purchase a/c		20,000		
29 Jan	To Discount Received a/c		2,000	03 Jan	By Input IGST a/c		2,400		
31 Jan	By balance c/d		2,400						
			22,400				22,400		
				01 Feb	To Balance c/d		2,400		

Dr.		Ahmed and Co. Account						Cr.	
Date	Particulars	J.F	₹	Date	Particulars	J.F	₹		
<b>2018</b>				<b>2018</b>					
10 Jan	To sales a/c		10,000	16 Jan	By Sales Return a/c		2,000		
10 Jan	By Output IGST a/c		1,200	16 Jan	By Output IGST a/c		240		
				19 Jan	By Insurance Claim a/c		1,000		

				28 Jan	By Bank a/c		7,000
				28 Jan	By Discount Allowed a/c		960
			11,200				11,200

Dr.		Bank Account				Cr.	
Date	Particulars	J.F	₹	Date	Particulars	J.F	₹
<b>2018</b>				<b>2018</b>			
11 Jan	To Cash a/c		50,000	22 Jan	By Rent a/c		2,000
28 Jan	To Ahmed and Co. a/c		7,000	22 Jan	By Input CGST a/c		120
				22 Jan	By Input SGST a/c		120
				24 Jan	By Cash a/c		20,000
				27 Jan	By Advertisement a/c		5,000
				27 Jan	By Input CGST a/c		300
				27 Jan	By Input SGST a/c		300
				29 Jan	By Gupta and Co. a/c		18,000
				31 Jan	By Balance c/d		11,160
			57,000				57,000
01 Feb	To Balance b/d		11,160				

Dr.		Computers Account				Cr.	
Date	Particulars	J.F	₹	Date	Particulars	J.F	₹
<b>2018</b>				<b>2018</b>			
13 Jan	To Cash a/c		20,000	31 Jan	By Balance c/d		20,000
			20,000				20,000
01 Feb	To balance b/d		20,000				

Dr.		Loan from Mehboob Account			
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Cr.							
Date	Particulars	J.F	₹	Date	Particulars	J.F	₹
2018 31 Jan	To Balance c/d		70,000	2018 15 Jan	By Cash a/c		70,000
			70,000				70,000
				01 Feb	By balance b/d		70,000

Dr. Insurance Claim Account Cr.							
Date	Particulars	J.F	₹	Date	Particulars	J.F	₹
2018 19 Jan	To Ahmed and Co. a/c		1,000	2018 31 Jan	By balance c/d		1,000
			1,000				1,000
01 Feb	To balance b/d		1,000				

Dr. Rent Account Cr.							
Date	Particulars	J.F	₹	Date	Particulars	J.F	₹
2018 22 Jan	To Bank a/c		2,000	2018 31 Jan	By balance c/d		2,000
			2,000				2,000
01 Feb	To balance b/d		2,000				

Dr. Loss by Accident Account Cr.							
Date	Particulars	J.F	₹	Date	Particulars	J.F	₹
2018				2018			

26 Jan	To Purchases a/c		10,000	31 Jan	By balance c/d		11,200
26 Jan	To Input IGST a/c		1,200				
			11,200				11,200
01 Feb	To balance b/d		11,200				

Dr.		Advertisement Account				Cr.	
Date	Particulars	J.F	₹	Date	Particulars	J.F	₹
<b>2018</b>				<b>2018</b>			
27 Jan	To Bank a/c		5,000	31 Jan	By balance c/d		5,000
			5,000				5,000
01 Feb	To balance b/d		5,000				

Dr.		Sales Returns Account				Cr.	
Date	Particulars	J.F	₹	Date	Particulars	J.F	₹
<b>2018</b>				<b>2018</b>			
16 Jan	To Ahmed and Co. a/c		2,000	31 Jan	By balance c/d		2,000
			2,000				2,000
01 Feb	To balance b/d		2,000				

Dr.		Furniture Account				Cr.	
Date	Particulars	J.F	₹	Date	Particulars	J.F	₹
<b>2018</b>				<b>2018</b>			
17 Jan	To Mehfil Mart a/c		10,000	31 Jan	By balance c/d		10,000
			10,000				10,000
01 Feb	To balance b/d		10,000				

<b>Dr. Mehfil Mart Account</b>							
<b>Cr.</b>							
<b>Date</b>	<b>Particulars</b>	<b>J.F</b>	<b>₹</b>	<b>Date</b>	<b>Particulars</b>	<b>J.F</b>	<b>₹</b>
<b>2018</b> 31 Jan	To Balance c/d		11,200	<b>2018</b> 17 Jan	By Furniture a/c		10,000
				17 Jan	By Input CGST a/c		600
				17 Jan	By Input SGST a/c		600
			11,200				11,200
				01 Feb	By balance b/d		11,200

<b>Dr. Interest on Mehboob Loan Account</b>							
<b>Cr.</b>							
<b>Date</b>	<b>Particulars</b>	<b>J.F</b>	<b>₹</b>	<b>Date</b>	<b>Particulars</b>	<b>J.F</b>	<b>₹</b>
<b>2018</b> 18 Jan	To Cash a/c		2,000	<b>2018</b> 31 Jan	By Balance c/d		2,000
			2,000				2,000
01 Feb	To balance b/d		2,000				

<b>Dr. Discount Allowed Account</b>							
<b>Cr.</b>							
<b>Date</b>	<b>Particulars</b>	<b>J.F</b>	<b>₹</b>	<b>Date</b>	<b>Particulars</b>	<b>J.F</b>	<b>₹</b>
<b>2018</b> 28 Jan	To Ahmed and Co. a/c		960	<b>2018</b> 31 Jan	By Balance c/d		960
			960				960
01 Feb	To balance b/d		960				

<b>Dr. Discount Received Account</b>							
<b>Cr.</b>							

Date	Particulars	J.F	₹	Date	Particulars	J.F	₹
2018 31 Jan	To balance b/d		2,000	2018 29 Jan	By Gupta and Co. a/c		2,000
			2,000				2,000
				01 Feb	By Balance c/d		2,000

Dr. Sundry Income Account Cr.							
Date	Particulars	J.F	₹	Date	Particulars	J.F	₹
2018 31 Jan	To balance c/d		500	2018 31 Jan	By Cash a/c		500
			500				500
				01 Feb	By Balance b/d		500

Dr. Input CGST Account Cr.							
Date	Particulars	J.F	₹	Date	Particulars	J.F	₹
2018 08 Jan	To Cash a/c		480	2018 31 Jan	By Balance c/d		2,700
13 Jan	To Cash a/c		1,200				
17 Jan	To Mehfil Mart a/c		600				
22 Jan	To Bank a/c		120				
27 Jan	To Bank a/c		300				
			2,700				2,700

Dr. Input SGST Account Cr.							
Date	Particulars	J.F	₹	Date	Particulars	J.F	₹
2018				2018			

08 Jan	To Cash a/c		480	31 Jan	By Balance c/d		2,700
13 Jan	To Cash a/c		1,200				
17 Jan	To Mehfil Mart a/c		600				
22 Jan	To Bank a/c		120				
27 Jan	To Bank a/c		300				
			2,700				2,700

<b>Dr. Output CGST Account</b>							
<b>Cr.</b>							
<b>Date</b>	<b>Particulars</b>	<b>J.F</b>	<b>₹</b>	<b>Date</b>	<b>Particulars</b>	<b>J.F</b>	<b>₹</b>
<b>2018</b>				<b>2018</b>			
31 Jan	To Balance c/d		870	5 Jan	By Cash a/c		300
				25 Jan	By Cash a/c		540
				31 Jan	By Cash a/c		30
			870				870

<b>Dr. Output SGST Account</b>							
<b>Cr.</b>							
<b>Date</b>	<b>Particulars</b>	<b>J.F</b>	<b>₹</b>	<b>Date</b>	<b>Particulars</b>	<b>J.F</b>	<b>₹</b>
<b>2018</b>				<b>2018</b>			
31 Jan	To Balance c/d		870	5 Jan	By Cash a/c		300
				25 Jan	By Cash a/c		540
				31 Jan	By Cash a/c		30
			870				870

<b>Dr. Input IGST Account</b>							
<b>Cr.</b>							
<b>Date</b>	<b>Particulars</b>	<b>J.F</b>	<b>₹</b>	<b>Date</b>	<b>Particulars</b>	<b>J.F</b>	<b>₹</b>
<b>2018</b>				<b>2018</b>			
3 Jan	To Gupta and Co. a/c		2,400	26 Jan	By Loss by Accident a/c		1,200

			31 Jan	By Balance c/d		1,200
		2,400				2,400

Dr.				Output IGST Account				Cr.			
Date	Particulars	J.F	₹	Date	Particulars	J.F	₹				
<b>2018</b>				<b>2018</b>							
16 Jan	To Ahmed and Co. a/c		240	10 Jan	By Ahmed and Co. a/c		1,200				
31 Jan	To balance c/d		960								
			1,200				1,200				

### Question 5

On 1st of April 2018, X began business with a capital of ₹. 50,000/-. He made the following transactions:

<b>2018</b>		₹
April 3	Purchased goods from R on credit for	20,000
April 4	Cash paid to R	10,000
April 6	Goods sold to S	25,000
April 8	Received cash from S	20,000
April 12	Goods purchased from R	12,000
April 18	Cash paid to R	20,000
April 25	Goods sold to S	10,000
April 30	Received cash from S	6,000

Pass the necessary Journal entries.

### Solution:

#### JOURNAL

Date	Particulars	L.F.	Dr. (₹)	Cr. (₹)
<b>2018</b> April 1	Cash a/c To Capital a/c		50,000	50,000

	(Being commenced business with cash)			
April 3	Purchase a/c Dr. To R a/c (Being goods purchased on credit)		20,000	20,000
April 4	R a/c Dr. To Cash a/c (Being paid to Rita)		10,000	10,000
April 6	S a/c Dr. To Sales a/c (Being goods sold to S on credit)		25,000	25,000
April 8	Cash a/c Dr. To S a/c (Being cash received from S)		20,000	20,000
April 12	Purchase a/c Dr. To R a/c (Being goods purchased on credit)		12,000	12,000
April 18	R a/c Dr. To Cash a/c (Being cash paid to R)		20,000	20,000
April 25	S a/c Dr. To sales a/c (Being goods sold to S)		10,000	10,000
April 30	Cash a/c Dr. To S a/c (Being cash received from S)		6,000	6,000

The above-provided solutions are considered to be the best solution for 'TS Grewal Solutions for Class 11 Accountancy Chapter 6 - Ledger'. Stay tuned to BYJU'S to learn more and score well in the upcoming board examinations.