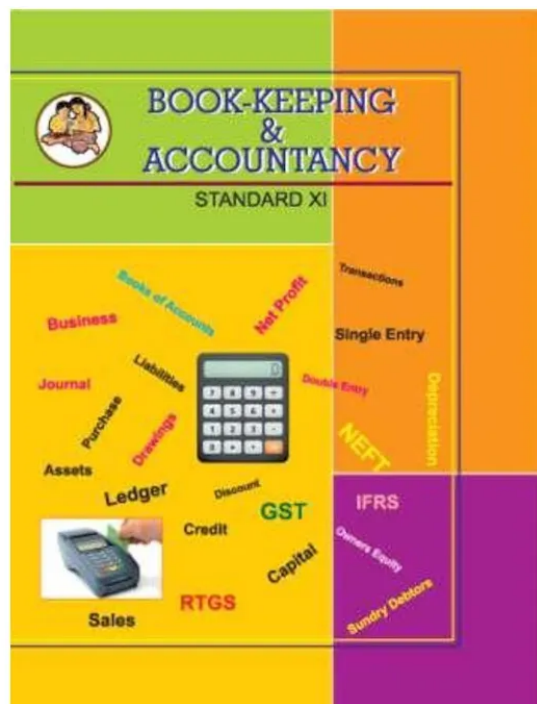


Maharashtra Board Solutions Class 11-Book Keeping and Accountancy: Chapter 4- Ledger

Class 11 - Chapter 4 Ledger



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Class 11: Book Keeping and Accountancy Chapter 4 solutions. Complete Class 11 Book Keeping and Accountancy Chapter 4 Notes.

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1. Answer in one sentence only.

Question 1.

What is Ledger?

Answer:

Ledger is an important book of account in which individual records business transactions with respect to persons, properties, expenses, or losses are maintained.

Question 2.

What is ledger posting?

Answer:

Transferring the entry passed in the journal to the ledger for the individual record is called ledger posting.

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Question 3.

When does an account show a nil balance?

Answer:

When the total credit side of an account equals the total of the debit side, such an account shows a nil balance.

Question 4.

What is Folio?

Answer:

Page number of the account opened in the ledger is called Ledger folio.

Question 5.

Where is the statement form of ledger A/c is used in actual practice?

Answer:

The statement form of ledger A/c is used in the banks and financial institutions to prepare the client's account showing balances of accounts after each transaction is complete.

Question 6.

Why Proprietor's Capital account is a liability for the business?

Answer:

Capital invested in the business by the proprietor is an asset for the proprietor and liability for the business.

Question 7.

Why does a cash account never shows a credit balance?

Answer:

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Available cash with the business is an asset of the business and the account of every asset shows debit, cash account always shows debit balance.

Question 8.

What is 'Trial Balance'?

Answer:

Trial Balance is an abstract or list of all the ledger accounts as on a specified date showing debit total and the credit total of all the accounts or their net balance.

2. Write the word, term, phrase, which can substitute each of the statements.

Question 1.

Principal Book of accounts.

Answer:

Ledger

Question 2.

Transferring a journal entry to the appropriate accounts in the Ledger.

Answer:

Posting

Question 3.

Page number of Ledger to which an entry is posted.

Answer:

Ledger folio

Question 4.

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The process of extracting the balance and inserting it on the lesser side of an account.

Answer:

Balancing

Question 5.

A debit balance to Personal Accounts.

Answer:

Debtor

Question 6.

A credit balance to Bank Account.

Answer:

Bank overdraft

Question 7.

An account to be debited for goods damaged by fire.

Answer:

Loss by fire

Question 8.

A Trial Balance in which only net balances of all ledger accounts are transferred.

Answer:

Net Trial Balance

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3. Select appropriate alternatives from those given below and rewrite the sentences.

Question 1.

In case of a credit transaction one of the account must be a _____ account.

- (a) Cash
- (b) Credit
- (c) Personal
- (d) Debit

Answer:

- (c) Personal

Question 2.

‘c/d’ indicates _____ balance.

- (a) Opening
- (b) Closing
- (c) Positive
- (d) Negative

Answer:

- (b) Closing

Question 3.

_____ Column of ledger is used for writing page number of Journal.

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- (a) J.F.
- (b) L.F.
- (c) Date
- (d) Particulars

Answer:

- (a) J.F.

Question 4.

Debtors Account shows _____ balance.

- (a) Real
- (b) Negative
- (c) Credit
- (d) Debit

Answer:

- (d) Debit

Question 5.

_____ is the process of deriving the difference between totals of the debit and credit side of each ledger a/c.

- (a) Totalling
- (b) Journalizing
- (c) Balancing
- (d) Posting

Answer:

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(c) Balancing

Question 6.

Total of Purchase book is _____ to Purchase Account.

(a) posted

(b) moved

(c) given

(d) entered

Answer:

(a) posted

Question 7.

Real account always shows _____ balance.

(a) minimum

(b) maximum

(c) debit

(d) credit

Answer:

(c) debit

Question 8.

_____ is prepared to test arithmetical accuracy of Books of Accounts.

(a) Trial Balance

(b) Ledger

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(c) Journal

(d) List

Answer:

(a) Trial Balance

4. State whether the following statements are 'True or False' with reasons.

Question 1.

Ledger is a book of Original Entry.

Answer:

This statement is False.

Ledger is a book of Secondary Entry.

Journal is a book of Original Entry: First, all transactions are recorded to journal or subsidiary books, and then they are pasted to the respective ledger accounts.

Question 2.

The process of recording a transaction in the Journal is called Posting.

Answer:

This statement is False.

The process of recording a transaction in the Journal is called Journalising. Posting means transferring journal entries to respective ledger accounts.

Question 3.

A cash withdrawal from business by the trader should be credited to Drawings A/c.

Answer:

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This statement is False.

Cash withdrawn from the business by the trader should be debited to Drawing A/c. It is a personal account and as per the golden rules of a personal account Debit the receiver.

Question 4.

Balances of Nominal Accounts are carried forward to the next year.

Answer:

This statement is False.

Balances of Nominal Accounts are transferred to Trading and Profit and loss accounts of the year to find Gross Profit and Net Profit.

Question 5.

When the debit side of an account is greater than the credit side, the account shows a debit balance.

Answer:

This statement is True.

While balancing the ledger account the side which is greater is the balance of that account so when the debit side of an account is greater the account shows debit balances.

Question 6.

The name of an account written on top of each account is called 'Head of Account'.

Answer:

This statement is True.

There are many ledger accounts in the ledger book. To identify, the name of the account, every account on the Top Head of Account is written.

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Question 7.

Agreement of Trial Balance always proves accounting accuracy.

Answer:

This statement is False.

Even though the Trial balance is tally there may be some mistake like the complete omission of transaction or compensatory error so Agreement of Trial Balance does not always prove accounting accuracy.

Question 8.

The trial balance is based on the double-entry principle that for every debit there is an equal amount of corresponding credit.

Answer:

This statement is True.

Trial balance is an extract of ledger balances. Ledger is prepared of journal book which follows the Double Entry System of book-keeping. When both the effects of debit and credit with equal amount is given. The trial balance will be tally.

5. Fill in the blanks.**Question 1.**

_____ **Balance on Nominal Account shows expenses or loss.**

Answer:

debit

Question 2.

Cash account always shows _____ balance.

Answer:

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debit

Question 3.

The right hand side of an account is called _____ side.

Answer:

credit

Question 4.

Creditors shows _____ balance.

Answer:

credit

Question 5.

_____ accounts are closed by transferring its balances to Profit and Loss Account.

Answer:

Nominal

Question 6.

'b/d' means _____

Answer:

brought down

Question 7.

Rent paid for the residential quarter will be debited to _____ account.

Answer:

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Drawings

Question 8.

Sold goods of ₹ 24,000 at 20% Profit on cost, the purchase price of the goods is _____

Answer:

₹ 20,000

6. Complete the following table.

Question 1.

Journal	Journalising
?	Posting

Answer:

Ledger

Question 2.

Sales Return	Return Inward
Purchase Return	?

Answer:

Return outward

Question 3.

L.F.	Journal
?	Ledger

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Answer:

J.F.

Question 4.

Assets	Debit Balance
Liabilities	?

Answer:

Credit balance

Question 5.

Land & Building	Real Account
Commission Received	?

Answer:

Nominal A/c

7. Put '4' mark for the nature of balance for the following.

Question 1.

Account	Dr. Balance	Cr. Balance
1) Capital A/c		4
2) Goodwill		
3) Bank Overdraft		
4) Bills Receivable	4	
5) Creditors		4
6) Drawings		
7) Advertisement		
8) Prepaid Rent		
9) Outstanding Salary		
10) Bad debts		

Answer:

Account	Dr. Balance	Cr. Balance
1. Capital A/c		4
2. Goodwill	4	
3. Bank Overdraft		4
4. Bills Receivable	4	
5. Creditors		4
6. Drawings	4	
7. Advertisement	4	

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8. Prepaid Rent	4	
9. Outstanding Salary		4
10. Bad debts	4	

Practical Problems

Question 1.

Give Journal entries of the following posting from the ledger account.

In the books of Sopan

Dr. Cash Account Cr.

Date	Particulars	J.F.	Amt (₹)	Date	Particulars	J.F.	Amt (₹)
2019				2019			
Feb. 1	To balance b/d		8,000	Feb. 5	By Telephone Charges A/c		750
3	To Sales A/c		700				
6	To Interest A/c		600	9	By Purchases A/c		800
8	To Jayashree's A/c		1,500	28	By Balance c/d		9,250
			10,800				10,800
Mar. 1	To Balance b/d		9,250				

Dr. Purchases Account Cr.

Date	Particulars	J.F.	Amt (₹)	Date	Particulars	J.F.	Amt (₹)
2019				2019			
Feb. 9	To Cash A/c		800	Feb. 28	By Balance c/d		800
			800				800
Mar. 1	To Balance b/d		800				

Dr. Jayashree's Account Cr.

Date	Particulars	J.F.	Amt (₹)	Date	Particulars	J.F.	Amt (₹)
2019				2016			
Feb. 15	To Sales A/c		5,000	Feb. 8	By Cash A/c		1,500
			5,000	28	By Balance c/d		3,500
Mar. 1	To Balance b/d		3,500				5,000

Solution:

Journal of Sopan

Date	Particulars	L.F. No.	Debit Amount (₹)	Credit Amount (₹)
2019 Feb. 3	Cash A/c Dr. To Sales A/c (Being cash received on sale of goods)		700	700
5	Telephone Charges A/c Dr. To Cash A/c (Being telephone charges of the business paid in cash)		750	750
6	Cash A/c Dr. To Interest A/c (Being Interest received in cash)		600	600
8	Cash A/c Dr. To Jayashree's A/c (Being cash received from Jayashree's on account)		1,500	1,500
9	Purchases A/c Dr. To Cash A/c (Being goods purchased on cash)		800	800
15	Jayashree's A/c Dr. To Sales A/c (Being goods sold to Jayashree on credit)		5,000	5,000
	Total		9,350	9,350

Question 2.

Prepare necessary Ledger Accounts from the following Subsidiary Books.

Purchase Book

Date	Particulars	Inward Invoice No.	L.F.	Amount (₹)
2019 Oct. 2	Amol			7,500
7	Aishwarya			2,400
11	Vivek			3,900
17	Sheth			6,500
27	Shabari			1,000
	Total			21,300

Purchase Return Book

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Date	Particulars	Debit Note No.	L.F.	Amount (₹)
2019				
Oct. 10	Aishwarya			480
20	Sheth			650
28	Shabari			200
	Total			1,330

Solution:

In the Ledger of _____

Dr. Purchases Account Cr.

Date	Particulars	J.F. No.	Amt. (₹)	Date	Particulars	J.F. No.	Amt. (₹)
2019 Oct. 31	To Sundries as per purchases book		21,300	2019 Oct. 31	By Balance c/d		21,300
			21,300				21,300

Dr. Purchases Return A/c Cr.

Date	Particulars	J.F. No.	Amt. (₹)	Date	Particulars	J.F. No.	Amt. (₹)
2019 Oct. 31	To Balance c/d		1,330	2019 Oct. 31	By Sundries as per Purchases Return A/c		1,330
			1,330				1,330

Dr. Amol's A/c Cr.

Date	Particulars	J.F. No.	Amt. (₹)	Date	Particulars	J.F. No.	Amt. (₹)
				2019 Oct. 2	By Purchases A/c		7,500

Dr. Aishwarya's A/c Cr.

Date	Particulars	J.F. No.	Amt. (₹)	Date	Particulars	J.F. No.	Amt. (₹)
2019 Oct. 10 Oct. 31	To Purchases Return A/c To Balance c/d		480 1,920 2,400	2019 Oct. 7	By Purchases A/c		2,400 2,400

Dr. Vivek's A/c Cr.

Date	Particulars	J.F. No.	Amt. (₹)	Date	Particulars	J.F. No.	Amt. (₹)
2019 Oct. 31	To Balance c/d		3,900	2019 Oct. 11	By Purchases A/c		3,900

Dr. Sheth's A/c Cr.

Date	Particulars	J.F. No.	Amt. (₹)	Date	Particulars	J.F. No.	Amt. (₹)
2019 Oct. 20 Oct. 31	To Purchases Return A/c To Balance c/d		650 5,850 6,500	2019 Oct. 17	By Purchases A/c		6,500 6,500

Dr. Shabari's A/c Cr.

Date	Particulars	J.F. No.	Amt. (₹)	Date	Particulars	J.F. No.	Amt. (₹)
2019 Oct. 28 Oct. 31	To Purchases Return A/c To Balance c/d		200 800 1,000	2019 Oct. 27	By Purchases A/c		1,000 1,000

Question 3.

From the following transactions prepare necessary Ledger Accounts in the Books of Vinay and balance the same.

2019 Jan.

1 Started business with Cash ₹ 10,000

6 Bought goods from Vikas ₹ 3,000

9 Sold goods to Bhushan ₹ 2,400

12 Paid to Vikas on account ₹ 1,600

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19 Received on account from Bhushan ₹ 1,000

25 Cash Purchases ₹ 3,600

30 Cash Sales ₹ 5,000

31 Paid Wages ₹ 400

Solution:

In the Ledger of Vinay

Dr. Cash A/c				Cr.			
Date	Particulars	J.F. No.	Amt. (₹)	Date	Particulars	J.F. No.	Amt. (₹)
2019 Jan. 1	To Capital A/c		10,000	2019 Jan. 12	By Vikas's A/c		1,600
19	To Bhushan's A/c		1,000	25	By Purchases A/c		3,600
30	To Sales A/c		5,000	31	By Wages A/c		400
				31	By Balance c/d		10,400
			16,000				16,000
2019 Feb. 1	To Balance b/d		10,400				

Dr. Capital A/c				Cr.			
Date	Particulars	J.F. No.	Amt. (₹)	Date	Particulars	J.F. No.	Amt. (₹)
2019 Jan. 31	To Balance c/d		10,000	2019 Jan. 1	By Cash A/c		10,000
			10,000				10,000
				2019 Feb. 1	By Balance b/d		10,000

Dr. Purchases A/c				Cr.			
Date	Particulars	J.F. No.	Amt. (₹)	Date	Particulars	J.F. No.	Amt. (₹)
2019 Jan. 6	To Vikas's A/c		3,000	2019 Jan. 31	By Balance c/d		6,600
25	To Cash A/c		3,600				
			6,600				6,600
2019 Feb. 1	To Balance b/d		6,600				

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Dr. Sales A/c Cr.

Date	Particulars	J.F. No.	Amt. (₹)	Date	Particulars	J.F. No.	Amt. (₹)
2019 Jan. 31	To Balance c/d		7,400	2019 Jan. 9	By Bhushan's A/c		2,400
				30	By Cash A/c		5,000
			7,400				7,400
				2019 Feb. 1	By Balance b/d		7,400

Dr. Vikas's A/c Cr.

Date	Particulars	J.F. No.	Amt. (₹)	Date	Particulars	J.F. No.	Amt. (₹)
2019 Jan. 12	To Cash A/c		1,600	2019 Jan. 6	By Purchases A/c		3,000
31	To Balance c/d		1,400				
			3,000				3,000
				2019 Feb. 1	By Balance b/d		1,400

Dr. Bhushan's A/c Cr.

Date	Particulars	J.F. No.	Amt. (₹)	Date	Particulars	J.F. No.	Amt. (₹)
2019 Jan. 9	To Sales A/c		2,400	2019 Jan. 19	By Cash A/c		1,000
				31	By Balance c/d		1,400
			2,400				2,400
2019 Feb. 1	To Balance b/d		1,400				

Dr. Wages A/c Cr.

Date	Particulars	J.F. No.	Amt. (₹)	Date	Particulars	J.F. No.	Amt. (₹)
2019 Jan. 31	To Cash A/c		400	2019 Jan. 31	By Balance c/d		400
			400				400
2019 Feb. 1	To Balance b/d		400				

Question 4.

Journalise the following transactions and prepare Cash A/c only.

2019 July

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- 1 Hardik started the business with Cash ₹ 15,000 and Machinery ₹ 20,000.
- 4 Purchased goods for ₹ 9,000 less 10% Cash Discount.
- 9 Sold goods to Amar ₹ 3,000.
- 12 Distributed goods worth ₹ 700 as free samples.
- 14 Bought Stationery for ₹ 550 for office use.
- 18 Received ₹ 950 from Dhanashree, a customer, whose account was earlier written off as a bad debt.
- 21 Abhiram invoiced us goods worth ₹ 3,000.
- 24 Settled Abhiram's account, he allowed 5% cash discount.
- 27 Exchanged goods worth ₹ 2,500 against Furniture of the same amount.
- 29 Withdrawn cash from ATM ₹ 5,000 for office use and ₹ 3,000 for personal use.

Solution:

Journal of Hardik _____

Date	Particulars	L.F. No.	Debit Amount (₹)	Credit Amount (₹)
2019				
July 1	Cash A/c Dr. Machinery A/c Dr. To Capital A/c (Being business started with Cash and Machinery)		15,000 20,000	35,000
4	Purchases A/c Dr. To Cash A/c To Discount A/c (Being goods purchased on cash basis and 10% cash discount earned)		9,000	8,100 900
9	Amar's A/c Dr. To Sales A/c (Being goods sold to Amar on credit)		3,000	3,000
12	Advertisement A/c Dr. To Goods distributed as free samples A/c (Being goods distributed as free samples to the people)		700	700
14	Stationery A/c Dr. To Cash A/c (Being stationery purchased and cash paid)		550	550
18	Cash A/c Dr. To Bad debts recovery A/c (Being bad debts recovered from Dhanashree)		950	950
21	Purchases A/c Dr. To Abhiram's A/c (Being goods purchased on credit from Abhiram)		3,000	3,000
24	Abhiram's A/c Dr. To Cash A/c To Discount A/c (Being cash paid and discount earned)		3,000	2,850 150
27	Furniture A/c Dr. To Sales A/c (Being goods exchanged against furniture)		2,500	2,500
31	Cash A/c Dr. Drawings A/c Dr. To Bank A/c (Being cash withdrawn from bank for office use and personal use)		5,000 3,000	8,000
	Total		65,700	65,700

Ledger of Hardik

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Dr.				Cr.			
Cash A/c							
Date	Particulars	J.F. No.	Amt (₹)	Date	Particulars	J.F. No.	Amt (₹)
2019				2019			
Jan. 1	To Capital A/c		15,000	Jan. 4	By Purchases A/c		8,100
18	To Bad debts Recovery A/c		950	14	By Stationery A/c		550
29	To Bank A/c		5,000	24	By Abhiram's A/c		2,850
				31	By Balance c/d		9,450
			20,950				20,950
2019							
Feb. 1	To Balance b/d		9,450				

Question 5.

Prepare Aparna's account in the books of Suparna.

2019 Jan.

1 Balance due from Aparna ₹ 60,000

4 Sold goods to Aparna ₹ 15,000 at 10% Trade Discount.

7 Goods returned by Aparna ₹ 1,500 (Gross)

11 Received crossed cheque from Aparna ₹ 50,000

17 Invoiced goods to Aparna ₹ 12,000

25 Sold goods to Aparna in cash ₹ 6,000

30 Received cash from Aparna ₹ 33,000 in full settlement of her account.

Solution:

Ledger of Suparna

Dr.				Aparna's A/c				Cr.			
Date	Particulars	J.F. No.	Amt. (₹)	Date	Particulars	J.F. No.	Amt. (₹)				
2019				2019							
Jan. 1	To Balance b/d		60,000	Jan. 7	By Sales Return A/c		1,350				
4	To Sales A/c		13,500	11	By Bank A/c		50,000				
17	To Sales A/c		12,000	30	By Cash A/c		33,000				
				30	By Discount A/c		1,150				
			85,500				85,500				

Working Notes:

Jan. 4:

Trade discount = 10% on ₹ 15,000

= $10\% \times ₹ 15,000$

= ₹ 1,500

Net Selling Price = Catalogue price – Trade discount

= 15,000 – 1,500

= ₹ 13,500

Question 6.

Prepare Cash A/c, Bank A/c, Purchases A/c, Sales A/c, and Capital A/c and balance the same in the books of Madanlal.

2019 Aug.

1 Started business with a bank balance of ₹ 40,000.

2 Purchased goods from Aseem worth ₹ 15,000 less 10% Trade Discount.

3 Sold goods to Arun for ₹ 8,000 in cash.

4 Paid Rent ₹ 3,000 and Electricity bill ₹ 500.

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5 Purchased 100 Shares of Perfect Technologies for ₹ 55 per share and paid Brokerage ₹ 250 by transfer through net banking.

6 Withdrawal of goods for personal use ₹ 500.

7 Sold goods for cash ₹ 5,000 less 10% Cash Discount.

8 Deposited cash into Bank ₹ 2,000.

9 Paid ₹ 3,000 for daughter's tuition fees by Debit Card.

10 Purchased a Table for ₹ 2,000.

19 Received ₹ 1,500 by selling the scrap.

27 Paid cash into a bank in excess of ₹ 2,000

Solution:

In the Ledger of Madanlal

Dr. Cash A/c Cr.

Date	Particulars	J.F. No.	Amt. (₹)	Date	Particulars	J.F. No.	Amt. (₹)
2019				2019			
Aug. 3	To Sales A/c		8,000	Aug. 4	By Rent A/c		3,000
7	To Cash A/c		4,500	4	By Electricity A/c		500
19	To Sale of Scrap A/c		1,500	8	By Bank A/c		2,000
				10	By Furniture A/c		2,000
				27	By Bank A/c		4,500
				31	By Balance c/d		2,000
			14,000				14,000
2019							
Sept. 1	To Balance b/d		2,000				

Dr. Bank A/c Cr.

Date	Particulars	J.F. No.	Amt. (₹)	Date	Particulars	J.F. No.	Amt. (₹)
2019				2019			
Aug. 1	To Capital A/c		40,000	Aug. 5	By Investment in Shares A/c		5,750
8	To Cash A/c		2,000	9	By Drawings A/c		3,000
31	To Cash A/c		4,500	31	By Balance c/d		37,750
			46,500				46,500
2019							
Sept. 1	To Balance b/d		37,750				

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Dr. Purchases A/c Cr.

Date	Particulars	J.F. No.	Amt. (₹)	Date	Particulars	J.F. No.	Amt. (₹)
2019 Aug. 2	To Aseem's A/c		13,500	2019 Aug. 6	By Drawings A/c		500
				31	By Balance c/d		13,000
			13,500				13,500
2019 Sept. 1	To Balance b/d		13,000				

Dr. Sales A/c Cr.

Date	Particulars	J.F. No.	Amt. (₹)	Date	Particulars	J.F. No.	Amt. (₹)
2019 Aug. 31	To Balance c/d		13,000	2019 Aug. 3	By Cash A/c		8,000
				7	By Cash A/c		4,500
				7	By Discount A/c		500
			13,000				13,000
				2019 Sept. 1	By Balance b/d		13,000

Dr. Capital A/c Cr.

Date	Particulars	J.F. No.	Amt. (₹)	Date	Particulars	J.F. No.	Amt. (₹)
2019 Aug. 31	To Balance c/d		40,000	2019 Aug. 1	By Bank A/c		40,000
			40,000				40,000
				2019 Sept. 1	By Balance b/d		40,000

Question 7.

Journalise the following transactions; post them into Ledger for February 2019

1 Sunil Started business with a stock of goods ₹ 20,000 and Cash ₹ 1,70,000 out of which ₹ 50,000 borrowed from his friend Kedar @ 10 p.a.

5 Placed an order for goods worth ₹ 7,000 with Mohan for which an advance of ₹ 5,500 was paid.

9 Purchased Stationery for office use ₹ 4,500

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12 Goods distributed as free samples ₹ 2,000

17 Paid Freight ₹ 400 on behalf of Mr. Dev.

24 Received Goods from Mohan as per our order dated 5th Feb and settled his account.

27 Bought goods from Shekhar on two months credit for ₹ 7,000 at 20% Trade Discount with instructions to send them to Sagar.

28 Sent to Sagar Outward Invoice for goods supplied by Shekhar, at list price less 10% Trade Discount.

Solution:

Journal of Sunil

Date	Particulars	L.F. No.	Debit Amount (₹)	Credit Amount (₹)
2019 Feb. 1	Stock of Goods A/c Dr. Cash A/c Dr. To Kedar's Loan A/c To Capital A/c (Being business started with stock of goods, borrowing and cash in hand)		20,000 1,70,000	50,000 1,40,000
5	Advance to Mohan A/c Dr. To Cash A/c (Being advance paid against order of goods worth ₹ 7,000)		5,500	5,500
9	Stationery A/c Dr. To Cash A/c (Being stationery purchased and cash paid)		4,500	4,500
12	Advertisement A/c Dr. To Goods distributed as free samples A/c (Being goods distributed as free samples)		2,000	2,000
17	Mr. Dev's A/c Dr. To Cash A/c (Being freight paid on behalf of Mr. Dev)		400	400
24	Purchases A/c Dr. To Advance to Mohan A/c To Cash A/c (Being order for purchase of goods executed and balance amount paid)		7,000	5,500 1,500
27	Goods sent to Sagar's A/c Dr. To Shekhar's A/c (Being good purchased on credit and sent to Sagar)		5,600	5,600
28	Sagar's A/c Dr. To Sales A/c (Being goods sold to Sagar on credit @ 10% Trade discount)		6,300	6,300
	Total		2,21,300	2,21,300

Ledger of Sunil

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Dr. Stock of Goods A/c Cr.

Date	Particulars	J.F. No.	Amt. (₹)	Date	Particulars	J.F. No.	Amt. (₹)
2019 Feb. 1	To Capital A/c		20,000	2019 Feb. 28	By Balance c/d		20,000
			20,000				20,000
2019 March 1	To Balance b/d		20,000				

Dr. Cash A/c Cr.

Date	Particulars	J.F. No.	Amt. (₹)	Date	Particulars	J.F. No.	Amt. (₹)
2019 Feb. 1	To Kedar's Loan A/c		50,000	2019 Feb. 5	By Advance to Mohan A/c		5,500
1	To Capital A/c		1,20,000	9	By Stationery A/c		4,500
				17	By Mr. Dev's A/c		400
				24	By Purchases A/c		1,500
				28	By Balance c/d		1,58,100
			1,70,000				1,70,000
2019 March 1	To Balance b/d		1,58,100				

Dr. Kedar's Loan A/c Cr.

Date	Particulars	J.F. No.	Amt. (₹)	Date	Particulars	J.F. No.	Amt. (₹)
2019 Feb. 28	To Balance c/d		50,000	2019 Feb. 1	By Cash A/c		50,000
			50,000				50,000
				2019 March 1	By Balance b/d		50,000

Dr. Capital A/c Cr.

Date	Particulars	J.F. No.	Amt. (₹)	Date	Particulars	J.F. No.	Amt. (₹)
2019 Feb. 28	To Balance c/d		1,40,000	2019 Feb. 1	By Stock of Goods A/c		20,000
			1,40,000	1	By Cash A/c		1,20,000
							1,40,000
				2019 March 1	By Balance b/d		1,40,000

Dr. Advance to Mohan A/c Cr.

Date	Particulars	J.F. No.	Amt. (₹)	Date	Particulars	J.F. No.	Amt. (₹)
2019 Feb. 5	To Cash A/c		5,500	2019 Feb. 24	By Purchases A/c		5,500
			5,500				5,500

Dr. Stationery A/c Cr.

Date	Particulars	J.F. No.	Amt. (₹)	Date	Particulars	J.F. No.	Amt. (₹)
2019 Feb. 9	To Cash A/c		4,500	2019 Feb. 28	By Balance c/d		4,500
			4,500				4,500
2019 March 1	To Balance b/d		4,500				

Dr. Advertisement A/c Cr.

Date	Particulars	J.F. No.	Amt. (₹)	Date	Particulars	J.F. No.	Amt. (₹)
2019 Feb. 12	To Goods distributed as free samples A/c		2,000	2019 Feb. 28	By Balance c/d		2,000
			2,000				2,000
2019 March 1	To Balance b/d		2,000				

Dr. Goods distributed as free samples A/c Cr.

Date	Particulars	J.F. No.	Amt. (₹)	Date	Particulars	J.F. No.	Amt. (₹)
2019 Feb. 28	To Balance c/d		2,000	2019 Feb. 12	By Advertisement A/c		2,000
			2,000				2,000
				2019 March 1	By Balance b/d		2,000

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Dr. Mr. Dev's A/c Cr.

Date	Particulars	J.F. No.	Amt. (₹)	Date	Particulars	J.F. No.	Amt. (₹)
2019 Feb. 17	To Cash A/c		400	2019 Feb. 28	By Balance c/d		400
			400				400
2019 March 1	To Balance b/d		400				

Dr. Purchases A/c Cr.

Date	Particulars	J.F. No.	Amt. (₹)	Date	Particulars	J.F. No.	Amt. (₹)
2019 Feb. 24	To Advance to Mohan A/c		5,500	2019 Feb. 28	By Balance c/d		7,000
24	To Cash A/c		1,500				7,000
			7,000				
2019 March 1	To Balance b/d		7,000				

Dr. Goods sent to Sagar's A/c Cr.

Date	Particulars	J.F. No.	Amt. (₹)	Date	Particulars	J.F. No.	Amt. (₹)
2019 Feb. 27	To Shekhar's A/c		5,600	2019 Feb. 28	By Balance c/d		5,600
			5,600				5,600
2019 March 1	To Balance b/d		5,600				

Dr. Shekhar's A/c Cr.

Date	Particulars	J.F. No.	Amt. (₹)	Date	Particulars	J.F. No.	Amt. (₹)
2019 Feb. 28	To Balance c/d		5,600	2019 Feb. 27	By Goods sent to Sagar's A/c		5,600
			5,600				5,600
				2019 March 1	By Balance b/d		5,600

Dr. Sagar's A/c Cr.

Date	Particulars	J.F. No.	Amt. (₹)	Date	Particulars	J.F. No.	Amt. (₹)
2019 Feb. 28	To Sales A/c		6,300	2019 Feb. 28	By Balance c/d		6,300
			6,300				6,300
2019 March 1	To Balance b/d		6,300				

Dr. Sales A/c Cr.

Date	Particulars	J.F. No.	Amt. (₹)	Date	Particulars	J.F. No.	Amt. (₹)
2019 Feb. 28	To Balance c/d		6,300	2019 Feb. 28	By Sagar's A/c		6,300
			6,300				6,300
				2019 March 1	By Balance b/d		6,300

Question 8.

Journalise the following transactions and Prepare ledger accounts in the books of Sanjeev.

2019 June

1 Cash Received from Raju ₹ 10,000 for commission.

3 Intra-state sale to Rakesh ₹ 3,000 and SGST @ 2.5% and CGST @ 2.5% applicable.

5 Received full amount from Rakesh.

8 Intra-state purchases from Mangesh ₹ 2,000 and SGST @ 2.5% and CGST @ 2.5% applicable.

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11 Paid the necessary amount to Mangesh.

18 Paid Rent ₹ 2,500

24 Paid mobile bill ₹ 1,000 out of which ₹ 700 for office use and for ₹ 300 for personal use.

Solution:

Journal of Sanjeev

Date	Particulars	L.F. No.	Debit Amount (₹)	Credit Amount (₹)
2019 June 1	Cash A/c Dr. To Commission A/c (Being commission received in cash)		10,000	10,000
3	Rakesh's A/c Dr. To Sales A/c To Output CGST A/c To Output SGST A/c (Being intra sale made to Rakesh with 2.5% CGST and 2.5% SGST on credit)		3,150	3,000 75 75
5	Cash A/c Dr. To Rakesh's A/c (Being sales proceeds received from Rakesh)		3,150	3,150
8	Purchases A/c Dr. Input CGST A/c Dr. Input SGST A/c Dr. To Mangesh's A/c (Being intra purchases with 2.5% CGST and 2.5% SGST on credit)		2,000 50 50	2,100
11	Mangesh's A/c Dr. To Cash A/c (Being cash paid to Mangesh and settled his account)		2,100	2,100
18	Rent A/c Dr. To Cash A/c (Being rent paid in cash)		2,500	2,500
24	Mobile bill expenses A/c Dr. Drawings A/c Dr. To Cash A/c (Being mobile bill expenses of office and personal paid in cash)		700 300	1,000
	Total		26,100	26,100

In the Ledger of Sanjeev

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Dr.

Cash A/c

Cr.

Date	Particulars	J.F. No.	Amt. (₹)	Date	Particulars	J.F. No.	Amt. (₹)
2019 June 1	To Commission A/c		10,000	2019 June 11	By Mangesh's A/c		2,100
5.	To Rakesh's A/c		3,150	18	By Rent A/c		2,500
				24	By Mobile bill expenses A/c		700
				24	By Drawings A/c		300
				30	By Balance c/d		7,550
			13,150				13,150
2019 July 1	To Balance c/d		7,550				

Dr.

Commission A/c

Cr.

Date	Particulars	J.F. No.	Amt. (₹)	Date	Particulars	J.F. No.	Amt. (₹)
2019 June 30	To Balance c/d		10,000	2019 June 1	By Cash A/c		10,000
			10,000				10,000
				July 1	By Balance b/d		10,000

Dr.

Rakesh's A/c

Cr.

Date	Particulars	J.F. No.	Amt. (₹)	Date	Particulars	J.F. No.	Amt. (₹)
2019 June 3	To Sales A/c		3,000	2019 June 5	By Cash A/c		3,150
	To Output CGST A/c		75				
	To Output SGSTA/c		75				
			3,150				3,150

Dr. Sales A/c Cr.

Date	Particulars	J.F. No.	Amt. (₹)	Date	Particulars	J.F. No.	Amt. (₹)
2019 June 30	To Balance c/d		3,000	2019 June 3	By Rakesh's A/c		3,000
			3,000				3,000
				2019 July 1	By Balance b/d		3,000

Dr. Output CGST A/c Cr.

Date	Particulars	J.F. No.	Amt. (₹)	Date	Particulars	J.F. No.	Amt. (₹)
2019 June 30	To Balance c/d		75	2019 June 3	By Rakesh's A/c		75
			75				75
				2019 July 1	By Balance b/d		75

Dr. Output SGST A/c Cr.

Date	Particulars	J.F. No.	Amt. (₹)	Date	Particulars	J.F. No.	Amt. (₹)
2019 June 30	To Balance c/d		75	2019 June 3	By Rakesh's A/c		75
			75				75
				2019 July 1	By Balance b/d		75

Dr. Purchases A/c Cr.

Date	Particulars	J.F. No.	Amt. (₹)	Date	Particulars	J.F. No.	Amt. (₹)
2019 June 8	To Mangesh's A/c		2,000	2019 June 30	By Balance c/d		2,000
			2,000				2,000
2019 July 1	To Balance b/d		2,000				

Dr. Mangesh's A/c Cr.

Date	Particulars	J.F. No.	Amt. (₹)	Date	Particulars	J.F. No.	Amt. (₹)
2019 June 11	To Cash A/c		2,100	2019 June 8	By Purchases A/c		2,000
					By Input CGST A/c		50
					By Input SGST A/c		50
			2,100				2,100

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Dr. Rent A/c Cr.

Date	Particulars	J.F. No.	Amt. (₹)	Date	Particulars	J.F. No.	Amt. (₹)
2019 June 18	To Cash A/c		2,500	2019 June 30	By Balance c/d		2,500
			2,500				2,500
	To Balance b/d		2,500				

Dr. Mobile Bill Expenses A/c Cr.

Date	Particulars	J.F. No.	Amt. (₹)	Date	Particulars	J.F. No.	Amt. (₹)
2019 June 24	To Cash A/c		700	2019 June 30	By Balance c/d		700
			700				700
2019 July 1	To Balance b/d		700				

Dr. Drawings A/c Cr.

Date	Particulars	J.F. No.	Amt. (₹)	Date	Particulars	J.F. No.	Amt. (₹)
2019 June 24	To Cash A/c		300	2019 June 30	By Balance c/d		300
			300				300
2019 July 1	To Balance b/d		300				

Dr. Input CGST A/c Cr.

Date	Particulars	J.F. No.	Amt. (₹)	Date	Particulars	J.F. No.	Amt. (₹)
2019 June 8	To Mangesh's A/c		50	2019 June 30	By Balance c/d		50
			50				50
2019 July 1	To Balance b/d		50				

Dr. Input SGST A/c Cr.

Date	Particulars	J.F. No.	Amt. (₹)	Date	Particulars	J.F. No.	Amt. (₹)
2019 June 8	To Mangesh's A/c		50	2019 June 30	By Balance c/d		50
			50				50
2019 July 1	To Balance b/d		50				

Question 9.

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The following ledger balances were extracted from the books of Pawan Pawar, Pune as of 1st July 2019.

Debit balances	Amt.(₹)	Credit balances	Amt.(₹)
Machinery	4,40,000	Purchase return	60,000
Rashmi's A/c	70,000	Sales	3,60,000
Purchases	1,30,000	Pawan's capital	4,80,000
Sales return	40,000	Interest	6,000
Cash	1,00,000	Rakesh's A/c	56,000
Bank	1,80,000		
Stationery	2,000		

The following transactions took place during July 2019. Post them into Ledger and prepare Trial Balance as of 31st July 2019.

- 1 Introduced additional Capital ₹ 40,000
- 4 Bought goods from Rakesh ₹ 80,000 @ 10% Trade Discount
- 7 Sold goods to Rashmi ₹ 30,000
- 9 Returned goods to Rakesh ₹ 20,000 (Gross)
- 11 Rashmi returned goods to us ₹ 400
- 14 Paid to Rakesh ₹ 40,000 @ 2% Cash Discount
- 22 Made purchases ₹ 17,000 and amount paid by cheque
- 24 Cash Sales ₹ 8,000
- 27 Bought Stationery ₹ 3,000
- 28 Received from Rashmi ₹ 39,000 by RTGS and discount allowed ₹ 1000
- 29 Paid Salary ₹ 10,000
- 29 Sold goods to Rashmi ₹ 20,000

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31 Bought goods from Rakesh ₹ 36,000 and paid by cheque.

Solution:

Ledger of Pawan Pawar, Pune

Machinery A/c

Date	Particulars	J.F. No.	Amt. (₹)	Date	Particulars	J.F. No.	Amt. (₹)
2019 July 1	To Balance b/d		4,40,000	2019 July 31	By Balance c/d		4,40,000
			4,40,000				4,40,000
2019 Aug 1	To Balance b/d		4,40,000				

Dr. Rashmi's A/c Cr.

Date	Particulars	J.F. No.	Amt. (₹)	Date	Particulars	J.F. No.	Amt. (₹)
2019 July 1	To Balance b/d		70,000	2019 July 11	By Sales Returns A/c		400
7	To Sales A/c		30,000	28	By Bank A/c		39,000
29	To Sales A/c		20,000	28	By Discount A/c		1,000
				31	By Balance c/d		79,600
			1,20,000				1,20,000
2019 Aug. 1	To Balance b/d		79,600				

Dr. Purchases A/c Cr.

Date	Particulars	J.F. No.	Amt. (₹)	Date	Particulars	J.F. No.	Amt. (₹)
2019 July 1	To Balance b/d		1,30,000	2019 July 31	By Balanced c/d		2,55,000
4	To Rakesh's A/c		72,000				
22	To Bank A/c		17,000				
31	To Bank A/c		36,000				
			2,55,000				2,55,000
2019 Aug. 1	To Balance b/d		2,55,000				

Dr. Sales Returns A/c Cr.

Date	Particulars	J.F. No.	Amt. (₹)	Date	Particulars	J.F. No.	Amt. (₹)
2019 July 1	To Balance b/d		40,000	2019 July 31	By Balanced c/d		40,400
11	To Rashmi's A/c		400				
			40,400				40,400
2019 Aug. 1	To Balance b/d		40,400				

Dr. Cash A/c Cr.

Date	Particulars	J.F. No.	Amt. (₹)	Date	Particulars	J.F. No.	Amt. (₹)
2019 July 1	To Balance b/d		1,00,000	2019 July 14	By Rakesh's A/c		39,200
1	To Capital A/c		40,000	27	By Stationery A/c		3,000
24	To Sales A/c		8,000	29	By Salary A/c		10,000
				31	By Balance c/d		95,800
			1,48,000				1,48,000
2019 Aug. 1	To Balance b/d		95,800				

Dr. Bank A/c Cr.

Date	Particulars	J.F. No.	Amt. (₹)	Date	Particulars	J.F. No.	Amt. (₹)
2019 July 1	To Balance b/d		1,80,000	2019 July 22	By Purchases A/c		17,000
28	To Rashmi's A/c		39,000	31	By Purchases A/c		36,000
				31	By Balance c/d		1,66,000
			2,19,000				2,19,000
2019 Aug. 1	To Balance b/d		1,66,000				

Dr. Stationery A/c Cr.

Date	Particulars	J.F. No.	Amt. (₹)	Date	Particulars	J.F. No.	Amt. (₹)
2019 July 1	To Balance b/d		2,000	2019 July 31	By Balance c/d		5,000
27	To Cash A/c		3,000				
			5,000				5,000
2019 Aug. 1	To Balance b/d		5,000				

Dr. Purchases Returns A/c Cr.

Date	Particulars	J.F. No.	Amt. (₹)	Date	Particulars	J.F. No.	Amt. (₹)
2019 July 31	To Balance c/d		78,000	2019 July 1	By Balance b/d		60,000
				9	By Rakesh's A/c		18,000
			78,000				78,000
				2019 Aug. 1	By Balance b/d		78,000

Dr. Sales A/c Cr.

Date	Particulars	J.F. No.	Amt. (₹)	Date	Particulars	J.F. No.	Amt. (₹)
2019 July 31	To Balance c/d		4,18,000	2019 July 1	By Balance b/d		3,60,000
				7	By Rashmi's A/c		30,000
				24	By Cash A/c		8,000
				29	By Rashmi's A/c		20,000
			4,18,000				4,18,000
				2019 Aug. 1	By Balance b/d		4,18,000

Dr. Capital A/c Cr.

Date	Particulars	J.F. No.	Amt. (₹)	Date	Particulars	J.F. No.	Amt. (₹)
2019 July 31	To Balance c/d		5,20,000	2019 July 1	By Balance b/d		4,80,000
				1	By Cash A/c		40,000
			5,20,000				5,20,000
				2019 Aug. 1	By Balance b/d		5,20,000

Dr. Interest A/c Cr.

Date	Particulars	J.F. No.	Amt. (₹)	Date	Particulars	J.F. No.	Amt. (₹)
2019 July 31	To Balance c/d		6,000	2019 July 1	By Balance b/d		6,000
			6,000				6,000
				2019 Aug. 1	By Balance b/d		6,000

Dr. Cr. Rakesh's A/c

Date	Particulars	J.F. No.	Amt. (₹)	Date	Particulars	J.F. No.	Amt. (₹)
2019 July 9	To Purchases Return A/c		18,000	2019 July 1	By Balance b/d		56,000
14	To Cash A/c		39,200	4	By Purchases A/c		72,000
14	To Discount A/c		800				
31	To Balance c/d		70,000				
			1,28,000				1,28,000
				2019 Aug. 1	By Balance b/d		70,000

Dr. Cr. Discount A/c

Date	Particulars	J.F. No.	Amt. (₹)	Date	Particulars	J.F. No.	Amt. (₹)
2019 July 28	To Rashmi's A/c		1,000	2019 July 14	By Rakesh's A/c		800
				31	By Balance c/d		200
			1,000				1,000
2019 Aug. 1	To Balance b/d		200				

Dr. Cr. Salary A/c

Date	Particulars	J.F. No.	Amt. (₹)	Date	Particulars	J.F. No.	Amt. (₹)
2019 July 29	To Cash A/c		10,000	2019 July 31	By Balance c/d		10,000
			10,000				10,000
2019 Aug. 1	To Balance b/d		10,000				

Trial Balance as of 31st July 2019

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Sr. No.	Particulars	L.F. No.	Debit Balances (₹)	Credit Balances (₹)
1	Machinery A/c		4,40,000	
2	Rashmi's A/c		79,600	
3	Purchases A/c		2,55,000	
4	Sales Returns A/c		40,400	
5	Cash A/c		95,800	
6	Bank A/c		1,66,000	
7	Stationery A/c		5,000	
8	Purchases Returns A/c			78,000
9	Sales A/c			4,18,000
10	Capital A/c			5,20,000
11	Interest A/c			6,000
12	Rakesh's A/c			70,000
13	Discount A/c		200	
14	Salary A/c		10,000	
	Total		10,92,000	10,92,000



Maharashtra Board Solutions

Class 11 Book Keeping and Accountancy

- Chapter 1- Introduction to Book Keeping and Accountancy
- Chapter 2- Meaning and Fundamentals of Double Entry Book-Keeping
- Chapter 3- Journal
- Chapter 4- Ledger
- Chapter 5- Subsidiary Books
- Chapter 6- Bank Reconciliation Statement
- Chapter 7- Depreciation
- Chapter 8- Rectification of Errors
- Chapter 9- Final Accounts of a Proprietary Concern
- Chapter 10- Single Entry System

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About About Maharashtra State Board (MSBSHSE)

The Maharashtra State Board of Secondary and Higher Secondary Education or MSBSHSE (Marathi: महाराष्ट्र राज्य माध्यमिक आणि उच्च माध्यमिक शिक्षण मंडळ), is an **autonomous and statutory body established in 1965**. The board was amended in the year 1977 under the provisions of the Maharashtra Act No. 41 of 1965.

The Maharashtra State Board of Secondary & Higher Secondary Education (MSBSHSE), Pune is an independent body of the Maharashtra Government. There are more than 1.4 million students that appear in the examination every year. The Maha State Board conducts the board examination twice a year. This board conducts the examination for SSC and HSC.

The Maharashtra government established the Maharashtra State Bureau of Textbook Production and Curriculum Research, also commonly referred to as Ebalbharati, in 1967 to take up the responsibility of providing quality textbooks to students from all classes studying under the Maharashtra State Board. MSBHSE prepares and updates the curriculum to provide holistic development for students. It is designed to tackle the difficulty in understanding the concepts with simple language with simple illustrations. Every year around 10 lakh students are enrolled in schools that are affiliated with the Maharashtra State Board.

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FAQs

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Who developed the Maharashtra State board books?

As of now, the MSCERT and Balbharti are responsible for the syllabus and textbooks of Classes 1 to 8, while Classes 9 and 10 are under the Maharashtra State Board of Secondary and Higher Secondary Education (MSBSHSE).

How many state boards are there in Maharashtra?

The Maharashtra State Board of Secondary & Higher Secondary Education, conducts the HSC and SSC Examinations in the state of Maharashtra through its nine Divisional Boards located at Pune, Mumbai, Aurangabad, Nasik, Kolhapur, Amravati, Latur, Nagpur and Ratnagiri.

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