

1. Following transactions of Ramesh, Delhi for April, 2023 are given below. Journalise them:

2023		₹
April 1	Ramesh started business with cash	30,000
April 2	Opened a current account with Bank by depositing cheque from Savings Account.....	70,000
April 3	Bought goods for cash.....	5,000
April 13	Sold goods to Krishna on credit	1,500
April 20	Bought goods from Atul on credit.....	2,250
April 24	Received from Krishna	1,450
	Allowed him discount	50
April 28	Paid cash to Shyam	2,150
	Discount allowed by him	100
April 30	Cash sales for the month.....	8,000
April 30	Paid rent	500
April 30	Paid salary.....	10,000

2. Journalise the following transactions of Ram, Delhi:

2023		₹
Jan. 1	Ram commenced business with cash	30,000
Jan. 2	Opened a bank account with Union Bank by cheque from savings account.....	21,000
Jan. 3	Purchased goods from Rahul in cash	10,000
Jan. 7	Withdrew cash from bank for office use.....	3,000
Jan. 10	Sold goods to Hari.....	5,000
Jan. 15	Purchased goods from Shyam	15,000
Jan. 20	Cash sales.....	3,000
Jan. 25	Paid to Shyam.....	14,750
	Discount Received	250

3. Record the following transactions in the Journal of Ashoka Furniture Traders:

2023		₹
Jan. 1	Started business with cash	50,000
Jan. 2	Deposited into bank from his Savings Account.....	3,50,000
Jan. 10	Purchased machinery of ₹ 1,00,000. An old machine (personal) valued at ₹ 15,000 was given in exchange and balance was paid by cheque.	
Jan. 15	Paid installation charges for machinery	2,000
Jan. 20	Purchased timber from Singh & Co. of the list price of ₹ 20,000. He allowed 10% Trade Discount.	
Jan. 25	Timber used for furnishing the office	5,000
Jan. 31	Sold furniture to Rakesh of the list price of ₹ 10,000 and allowed him 10% Trade Discount.	
Jan. 31	Old furniture valued at ₹ 500 was taken from Rakesh in exchange.	
Feb. 10	Sent cheque to Singh & Co. in full settlement.....	17,000
Feb. 15	Received from Rakesh in full and final settlement	8,000
Feb. 20	Paid wages	15,000
Feb. 25	Issued a cheque in favour of the landlord for rent of February	5,000