

Practical – II

APRIL 2016

Sr.	Date	Transaction
1.	1-4-2016	Mr. Mohan Lal Sharma started a business with cash ₹ 8,00,000.
2.	2-4-2016	Mr. Sharma opened a bank account in Standard Chartered Bank and deposits cash ₹ 5,00,000.
3.	3-4-2016	Mr. Sharma purchased stationery in cash ₹ 2,000.
4.	5-4-2016	Mr. Sharma purchased furniture from Raj Furniture House on credit. <ul style="list-style-type: none"> • Office Table ₹ 6,000 • Office Chair ₹ 1,200 • Waiting Chair of ₹ 7,000
5.	8-4-2016	Mr. Sharma purchased a computer in cash ₹ 22,500. The useful life of computer is 4 years only.
6.	10-4-2016	Mr. Sharma issued a cheque for the purchase of following fixed assets. <ol style="list-style-type: none"> 1. A Mobile Phone of ₹ 5,000 (useful life 5 years). 2. AC of ₹ 24,000 (useful life 6 years).
7.	15-4-2016	Mr. Sharma hired an office for ₹ 3,000 per month and paid ₹ 50,000 to Rahul Goyal towards security deposits. Payment made by cheque.
8.	16-4-2016	Mr. Sharma subscribed for a postpaid mobile phone from Reliance Telecom by paying cash of ₹ 1,500 as security.
9.	18-4-2016	Mr. Sharma appointed Mr. Pramod Sharma as computer operator. The salary of Mr. Pramod Sharma is ₹ 6,500 per month.
10.	20-4-2016	Mr. Sharma purchased stationery of ₹ 2,500 from Mohan Paper House.
11.	23-4-2016	Mr. Sharma deposited cash of ₹ 50,000 into bank.
12.	25-4-2016	Mr. Sharma paid cash ₹ 1,200 towards office expenses.
13.	28-4-2016	Mr. Sharma withdrew cash ₹ 4,500 for personal use.

MAY 2016

14.	2-5-2016	Mr. Sharma received a bill of ₹ 4,500 from Sangam Printers for printing office stationery.
15.	5-5-2016	Mr. Sharma paid cash ₹ 2,500 to Mohan Paper House for stationery bills.
16.	8-5-2016	Mr. Sharma issued a cheque of ₹ 3,000 towards rent of April month.
17.	10-5-2016	Mr. Sharma paid cash ₹ 4,500 to Sangam Printers.
18.	12-5-2016	Mr. Sharma paid cash ₹ 1,500 towards electricity charges.
19.	15-5-2016	Mr. Sharma issued a cheque of ₹ 2,600 towards salary of April month.

20.	21-5-2016	Mr. Sharma paid cash ₹ 200 towards miscellaneous expenses.
21.	27-5-2016	Mr. Sharma paid cash ₹ 1,100 towards mobile phone bills.
22.	30-5-2016	Mr. Sharma paid cash ₹ 450 towards conveyance expenses.

JUNE 2016

23.	3-6-2016	Mr. Sharma issued a cheque of ₹ 3,000 towards rent of May month.																																																								
24.	10-6-2016	Mr. Sharma purchased items from Akshay Trading Company on credit.																																																								
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AUGUST 2016

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65.	22-10-2016	Mr. Sharma paid cash ₹ 1,100 towards electricity expenses.																																																
66.	24-10-2016	Mr. Sharma paid cash ₹ 850 towards conveyance expenses.																																																

67.	26-10-2016	Mr. Sharma sales following items to Astha General Store in cash																												
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68.	28-10-2016	Mr. Sharma issued a cheque of ₹ 14,200 to Raj Furniture House.																												
69.	29-10-2016	Mr. Sharma received amount of ₹ 15,500 form Shree Ram Traders by Inter-bank transfer using NEFT.																												
70.	31-10-2016	Mr. Sharma issued a cheque of ₹ 22,600 to Ajay Traders in full settlement of Account.																												

NOVEMBER 2016

71.	2-11-2016	Mr. Sharma received a cheque of ₹ 10,100 from Astha General Store in full settlement of bill on dated 17-10-2016.																																				
72.	5-11-2016	Mr. Sharma deposited cash of ₹ 50,000 into bank.																																				
73.	8-11-2016	Mr. Sharma paid cash of ₹ 3,000 towards rent of October Month.																																				
74.	10-11-2016	Mr. Sharma sold following items to Gurukripa General Store on credit																																				
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75.	12-11-2016	Mr. Sharma paid cash of ₹ 6,000 for salary of October month.																																				
76.	15-11-2016	Mr. Sharma received a bill of ₹ 5,000 from Jayshri Travels.																																				
77.	16-11-2016	Mr. Sharma paid cash ₹ 950 towards office expenses.																																				

78.	18-11-2016	Mr. Sharma sold following items to Shree Ram Traders on credit	Name of Items	Qty	Rate	Amount
			Nyle Moisturizing Shampoo 100ml	50	58	2,900
			Old Spice Shaving Cream 70gm	50	60	3,000
			Set Wet Shaving Cream 100gm	50	55	2,750
			Thermokind-F gel 100gm	50	48	2,400
			Sensodyne cool gel 150gm	50	60	3,000
			Dabur Amla Hair Oil 100ml	50	35	1,750
			Dabur Amla Hair Oil 200ml	50	68	3,400
			79.	23-11-2016	Mr. Sharma sold following items to Royal Gift Centre in cash	Name of Items
Zatak Deodorant Spray 100ml	30	160				4,800
Colgate Total 200gm	30	30				900
Colgate Max Fresh 150gm	40	62				2,480
Thermokind-F gel 100gm	50	48				2,400
Dabur Babool 190gm	50	35				1,750
80.	28-11-2016	Mr. Sharma sold following items to Raj General Store in cash				Name of Items
			Ayur Amla Shampoo 100ml	50	35	1,750
			Ayur Amla Shampoo 200ml	50	65	3,250
			Ayur Coconut Shampoo 100ml	50	40	2,000
			Clinic Plus Shampoo 100ml	50	47	2,350
			Clinic Plus Shampoo 200ml	50	85	4,250
DECEMBER 2016						
81.	2-12-2016	Mr. Sharma received cash of ₹ 24,000 from Gurukripa General Store				
82.	8-12-2016	Mr. Sharma sales following items to Gurukripa General Store on credit	Name of Items	Qty	Rate	Amount
			Dove Beauty Soap 75gm	50	30	1,500
			Dove Beauty Soap 150gm	50	56	2,800
			Lifebuoy Soap 75gm	50	10	500
			Lifebuoy Soap 150gm	50	18	900
			Lux Beauty Soap 75gm	50	16	800
			Lux Beauty Soap 150gm	50	25	1,250
83.	10-12-2016	Mr. Sharma paid cash of ₹ 3,000 for rent of November month.				

84.	12-12-2016	Mr. Sharma paid cash of ₹ 6,500 for salary November month.																												
85.	15-12-2016	Mr. Sharma paid cash ₹ 550 & 350 towards office & conveyance exp.																												
86.	18-12-2016	Mr. Sharma paid cash ₹ 1,650 for electricity charges of November.																												
87.	20-12-2016	Mr. Sharma sold following items to Shree Ram Traders on credit																												
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88.	25-12-2016	Mr. Sharma issued a cheque of ₹ 22,000 to Akshay Trading Company																												
89.	26-12-2016	Mr. Sharma sold following items to Khushi Gift Centre in cash. Payment received by cheque and cheque deposit into bank.																												
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90.	27-12-2016	Mr. Sharma received cash of ₹ 7,700 from Gurukripa General Store																												
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JANUARY 2017

92.	2-1-2017	Mr. Sharma purchase following items from Akshay Trading Company																																												
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96.	14-1-2017	Mr. Sharma purchas from Ajay Traders & payment made by cheque <table border="1" style="margin-left: 20px;"> <thead> <tr> <th>Name of Items</th> <th>Qty</th> <th>Rate</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>Ayur Amla Shampoo 100ml</td> <td>100</td> <td>30</td> <td>3,000</td> </tr> <tr> <td>Ayur Amla Shampoo 200ml</td> <td>100</td> <td>58</td> <td>5,800</td> </tr> <tr> <td>Ayur Coconut Shampoo 100ml</td> <td>100</td> <td>35</td> <td>3,500</td> </tr> <tr> <td>Clinic Plus Shampoo 100ml</td> <td>100</td> <td>40</td> <td>4,000</td> </tr> <tr> <td>Clinic Plus Shampoo 200ml</td> <td>100</td> <td>75</td> <td>7,500</td> </tr> <tr> <td>Head & Shoulders Shampoo 100ml</td> <td>100</td> <td>53</td> <td>5,300</td> </tr> <tr> <td>Dove Beauty Soap 75gm</td> <td>100</td> <td>25</td> <td>2,500</td> </tr> <tr> <td>Dove Beauty Soap 150gm</td> <td>100</td> <td>48</td> <td>4,800</td> </tr> <tr> <td colspan="3" style="text-align: right;">Total</td> <td>36,400</td> </tr> </tbody> </table>	Name of Items	Qty	Rate	Amount	Ayur Amla Shampoo 100ml	100	30	3,000	Ayur Amla Shampoo 200ml	100	58	5,800	Ayur Coconut Shampoo 100ml	100	35	3,500	Clinic Plus Shampoo 100ml	100	40	4,000	Clinic Plus Shampoo 200ml	100	75	7,500	Head & Shoulders Shampoo 100ml	100	53	5,300	Dove Beauty Soap 75gm	100	25	2,500	Dove Beauty Soap 150gm	100	48	4,800	Total			36,400
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101.	29-1-2017	Mr. Sharma paid cash of ₹ 1,750 towards mobile phone expenses.																																				
102.	31-1-2017	Mr. Sharma received a cheque of ₹ 34,150 form Shree Ram Traders.																																				
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103.	3-2-2017	Mr. Sharma sold following items to Astha General Store on credit.																																				
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124.	27-3-2017	Mr. Sharma received cash ₹ 10,700 from Khushi Gift Centre.
125.	28-3-2017	Mr. Sharma issued a cheque of ₹ 1,08,500 to Akshay Trading Company in full settlement of Account.
126.	30-3-2017	Mr. Sharma deposits cash of ₹ 50,000 into bank.
127.	31-3-2017	Mr. Sharma received a cheque of ₹ 13,000 from Gurukripa General Store and cheque deposit into bank

PROVISION ENTRIES

1.	Salary of ₹ 5,000 for the month of March 2017.
2.	Office Rent of ₹ 3000 for the month of March 2017.
3.	Electricity Bill of ₹ 900 for the month of March 2017.
4.	Mobile Phone bill of ₹ 500 for the month of March 2017.
5.	Conveyance Expenses of ₹ 400 for the month of March 2017.
6.	Office Expenses of ₹ 350 for the month of March 2017.

DEPRECIATION ENTRIES

Sr. No.	Asset Name	Date of Purchase	Value to be Depreciated	Useful Life (In years)	Annual Depreciation	No. Of Days Used in the year	Depreciation For 2016-17
1.	Furniture & Fixture	5-4-2016	14,200	10	1,420	361	1405
2.	Computer	8-4-2016	22,500	4	5,625	358	5,515
3.	Cell Phone	10-4-2016	5,000	5	1,000	356	975
4.	AC	10-4-2016	24,000	6	4,000	356	3,900
Total							11,795

ADJUSTMENT ENTRIES FOR PREPAID EXPENSES

Nature	Payment Date	Period A	Amount B	Prepaid Period C	Prepaid Amount $b/a \times c = d$	Amount For Current year $b - d = e$
Journal Subscription	21-7-2016	1-7-2016 to 30-6-2018 24 months	1,800	1-4-17 to 30-6-18 15 months	1125	675
Insurance	18-8-2016	1-8-2016 to 31-7-2018 24 months	12,000	1-4-2017 to 31-7-2018 16 months	8000	4,000

OTHER ADJUSTMENT ENTRIES

Nature of Adjustment

1. Closing stock of stationery consumables on 31st March 2017 is ₹ 5,000.
2. Transfer balance of withdrawals amount of ₹ 13,500 to his capital account.

CLOSING ENTRY

Transaction

Transfer balance of Profit and Loss Account to Mohal Lal Sharma's Capital account.