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. • 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. 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.

	04 5 0040	M. O	micas	llancou	s expenses	
20.	21-5-2016	Mr. Sharma paid cash ₹ 200 towards				
21.	27-5-2016	Mr. Sharma paid cash ₹ 1,100 toward				
22.	30-5-2016	Mr. Sharma paid cash ₹ 450 towards	conve	yance e	ехрепаса.	
23.	3-6-2016	JUNE 2016 Mr. Sharma issued a cheque of ₹ 3,00	00 tow	ards re	nt of May mo	onth.
24.	10-6-2016	Mr. Sharma purchased items from Ak	shav	Trading	Company or	r cre
		Name of Items	Qty			
		Fair & Lovely Fairness Cream 25gm				
		Fair & Lovely Fairness Cream 50gm	75			
		Clinic Plus Shampoo 100ml Clinic Plus Shampoo 200ml	75			
	N. C. C.	Lifebuoy Soap 75gm	100			
		Lifebuoy Soap 150gm	100			
		Dabur Amla Hair Oil 100ml	75			
		Dabur Amla Hair Oil 200ml	75			
		Ponds Magic Flower 100gm	75	32	2,400	
		Ponds Magic Flower 200gm	75	60	4,500	
		Gillette Shave Gel 80gm	50	45	2,250	
		Zatak Deodorant Spray 100ml	50	150	7,500	
		Colgate Total 200gm	50	25	1,250	
25.	12-6-2016	Mr. Sharma issued a cheque of ₹ 6,50	00 tow	ards sa	alary of May r	nont
26.	15-6-2016	Mr. Sharma paid cash ₹ 1,500 toward				
27.	18-6-2016	Mr. Sharma purchased following item			Control Contro	
	10 0 2010	Name of Items	Qty	Rate	Amount	
		Boro Plus antiseptic Cream 25gm	50	18	900	
		Boro Plus antiseptic Cream 50gm	50	32	1,600	
		Boro Plus Cold Cream 50gm	50	35	1,750	
		Ponds White Beauty Cream 25gm	50	65	3,250	
		Olay Fairness Cream 20gm	50	92	4,600	
		Nyle Cold Cream 25gm	50	30	1,500	
20	21-6-2016	Mr. Sharma receives a bill ₹ 6,000 fro	m Jay	shri Tra	vels for trave	ling
28.	30-6-2016	Mr. Sharma paid cash ₹ 1,050 toward	ds mol	oile pho	ne bill, ₹ 450	towa
1.77	1 30-0-2010	conveyance expenses and ₹ 950 tow				

		JULY 2016			
30.	2-7-2016	Mr. Sharma issued a cheque of ₹ 3,00	00 tow	ards rer	nt of June m
31.	4-7-2016	Mr. Sharma paid cash ₹ 1,250 for ele			
32.	7-7-2016	Mr. Sharma sold following items to Ra	aj Gen	eral Sto	re on credit
		Name of Items	Qty	Rate	Amount
		Fair & Lovely Fairness Cream 25gm	20	41	820
		Fair & Lovely Fairness Cream 50gm	20	76	1,520
		Clinic Plus Shampoo 100ml	25	47	1,175
		Clinic Plus Shampoo 200ml	25	85	2,125
		Lifebuoy Soap 75gm	50	10	500
		Lifebuoy Soap 150gm	50	18	900
		Ponds Magic Flower 100gm	50	38	1,900
		Ponds Magic Flower 200gm	50	70	3,500
		Gillette Shave Gel 80gm	20	52	1,040
				Total	13,480
33.	10-7-2016	Mr. Sharma paid cash ₹ 1,150 toward	ls mot	oile phor	ne bill.
33. 34.	10-7-2016 14-7-2016	Mr. Sharma sold following items to Ra	aj Ger	eral Sto	re on cash
		Mr. Sharma sold following items to Ra	aj Ger Qty	eral Sto	Amount
		Mr. Sharma sold following items to Ra Name of Items Boro Plus antiseptic Cream 25gm	Qty 20	Rate 22	Amount 440
		Mr. Sharma sold following items to Ra Name of Items Boro Plus antiseptic Cream 25gm Boro Plus antiseptic Cream 50gm	Qty 20 20	Rate 22 40	Amount 440 800
		Mr. Sharma sold following items to Ra Name of Items Boro Plus antiseptic Cream 25gm Boro Plus antiseptic Cream 50gm Boro Plus Cold Cream 50gm	20 20 20	Rate 22 40 42	Amount 440 800 840
		Mr. Sharma sold following items to Rank Name of Items Boro Plus antiseptic Cream 25gm Boro Plus antiseptic Cream 50gm Boro Plus Cold Cream 50gm Ponds White Beauty Cream 25gm	20 20 20 20 20	Rate 22 40 42 72	Amount 440 800 840 1,440
		Mr. Sharma sold following items to Rank Name of Items Boro Plus antiseptic Cream 25gm Boro Plus antiseptic Cream 50gm Boro Plus Cold Cream 50gm Ponds White Beauty Cream 25gm Olay Fairness Cream 20gm	20 20 20 20 20 20	Rate 22 40 42 72 99	Amount 440 800 840 1,440 1,980
		Mr. Sharma sold following items to Rank Name of Items Boro Plus antiseptic Cream 25gm Boro Plus antiseptic Cream 50gm Boro Plus Cold Cream 50gm Ponds White Beauty Cream 25gm	20 20 20 20 20	Rate 22 40 42 72 99 35	Amount 440 800 840 1,440 1,980 700
34.	14-7-2016	Mr. Sharma sold following items to Rank Name of Items Boro Plus antiseptic Cream 25gm Boro Plus antiseptic Cream 50gm Boro Plus Cold Cream 50gm Ponds White Beauty Cream 25gm Olay Fairness Cream 20gm Nyle Cold Cream 25gm	20 20 20 20 20 20 20	Rate 22 40 42 72 99 35 Total	Amount 440 800 840 1,440 1,980 700 6,200
		Mr. Sharma sold following items to Rank Name of Items Boro Plus antiseptic Cream 25gm Boro Plus antiseptic Cream 50gm Boro Plus Cold Cream 50gm Ponds White Beauty Cream 25gm Olay Fairness Cream 20gm Nyle Cold Cream 25gm Mr. Sharma issued a cheque of ₹ 6,5 Mr. Sharma subscribed a magazin	20 20 20 20 20 20 20 20	Rate 22 40 42 72 99 35 Total vards sa	Amount 440 800 840 1,440 1,980 700 6,200 lary of May Today" by
34.	14-7-2016 17-7-2016	Mr. Sharma sold following items to Random Mame of Items Boro Plus antiseptic Cream 25gm Boro Plus antiseptic Cream 50gm Boro Plus Cold Cream 50gm Ponds White Beauty Cream 25gm Olay Fairness Cream 20gm Nyle Cold Cream 25gm Mr. Sharma issued a cheque of ₹ 6,5 Mr. Sharma subscribed a magazin cheque of ₹ 1,800 for the period of June 100 period of J	20 20 20 20 20 20 20 20 20 20	Rate 22 40 42 72 99 35 Total /ards sa usiness 6 to Jur	Amount 440 800 840 1,440 1,980 700 6,200 lary of May Today" by ne 2016.
34. 35. 36.	17-7-2016 17-7-2016 21-7-2016	Mr. Sharma sold following items to Rank Name of Items Boro Plus antiseptic Cream 25gm Boro Plus antiseptic Cream 50gm Boro Plus Cold Cream 50gm Ponds White Beauty Cream 25gm Olay Fairness Cream 20gm Nyle Cold Cream 25gm Mr. Sharma issued a cheque of ₹ 6,5 Mr. Sharma subscribed a magazin	Qty 20 20 20 20 20 20 20 20 do towne "Bully 201 office	Rate 22 40 42 72 99 35 Total /ards sa usiness 6 to Jur expens	Amount 440 800 840 1,440 1,980 700 6,200 lary of May Today" by ne 2016. es.

		AUGUST 2016						
40.	3-8-2016	Mr. Sharma deposited cash of ₹ 1,0	00,00	0 into	Bank	ζ.		
41.	5-8-2016	Mr. Sharma issued a cheque of ₹ 3	3,000	towar	ds re	nt of Ju	ly m	onth.
42.	10-8-2016	Mr. Sharma issued a cheque of ₹ 6	5,500	towar	ds sa	lary of	July	month.
43.	13-8-2016	Mr. Sharma paid cash ₹ 600 toward	ds off	ice ex	pense	es.		
44.	17-8-2016	Mr. Sharma purchased following ite	ems fi	rom M	anoj	Traders	s in o	cash
		Name of Items	(Qty I	Rate	Amou	unt	
		Ayur Amla Shampoo 100ml	1	00	30	3,0	000	
		Ayur Amla Shampoo 200ml	1	00	58	5,8	800	
	12.00	Ayur Coconut Shampoo 100ml	1	00	35	3,5	00	
		Pantene Pro-V Shampoo 100ml	1	00	54	5,4	00	
		Pantene Pro-V Shampoo 200ml	1	00	102	10,2	00	
		Head & Shoulders Shampoo 100n	nl 1	00	53	5,3	00	
		Nyle Moisturizing Shampoo 100ml	1 1	00	50	5,0	00	
			Vitas	Т	otal	38,2	00	
45.	18-8-2016	Mr. Sharma paid cash of ₹ 12,00 towards assets insurance for the pe						
		towards assets insurance for the pe	eriou c	or Aug	ust 2	016 to .	July	2018.
46.	22-8-2016	Mr. Sharma paid cash ₹ 1,250 towa					July	2018.
46. 47.	22-8-2016 30-8-2016		ırds e	lectric	ity ch	arges		
		Mr. Sharma paid cash ₹ 1,250 towa	ırds e	lectric	ity ch	arges		
		Mr. Sharma paid cash ₹ 1,250 towa	ards e	lectric e Ram	ity ch	arges ers on		
		Mr. Sharma paid cash ₹ 1,250 towards. Sharma sold following items to \$\frac{1}{2}\$	Shree	lectric Ram	Trad	arges ers on		
		Mr. Sharma paid cash ₹ 1,250 towards. Sharma sold following items to \$\frac{\text{Name of Items}}{\text{Ayur Amla Shampoo 100ml}}\$	Shree Qty 50	Rame Rate	Trad	ers on one one one one one one one one one		
		Mr. Sharma paid cash ₹ 1,250 towards. Sharma sold following items to \$\frac{1}{2}\$ Name of Items Ayur Amla Shampoo 100ml Ayur Amla Shampoo 200ml	Shree Qty 50	Rate 35	Trad	arges ers on end of the following of the		
		Mr. Sharma paid cash ₹ 1,250 towards. Sharma sold following items to \$\frac{1}{2}\$ Name of Items Ayur Amla Shampoo 100ml Ayur Amla Shampoo 200ml Ayur Coconut Shampoo 100ml	Shree Shree 50 50 50	Rate 35 65	Trad	arges ers on enount 1,750 3,250 2,000		
		Mr. Sharma paid cash ₹ 1,250 towards. Sharma sold following items to \$\frac{1}{2}\$ Name of Items Ayur Amla Shampoo 100ml Ayur Amla Shampoo 200ml Ayur Coconut Shampoo 100ml Pantene Pro-V Shampoo 100ml	Shree 50 50 50 50	Rate 35 65 40	Trad	arges ers on enount 1,750 3,250 2,000 3,000		
		Mr. Sharma paid cash ₹ 1,250 towards. Sharma sold following items to \$\frac{1}{2}\$ Name of Items Ayur Amla Shampoo 100ml Ayur Amla Shampoo 200ml Ayur Coconut Shampoo 100ml Pantene Pro-V Shampoo 100ml Pantene Pro-V Shampoo 200ml	Shree Shree 50 50 50 50 50	Rate 35 65 40 110	Trad	arges ers on enount 1,750 3,250 2,000 3,000 5,500	cred	it
47.	30-8-2016	Mr. Sharma paid cash ₹ 1,250 toward. Mr. Sharma sold following items to Start to S	Shree Shree 50 50 50 50 50 61 8-06-	Rate 35 65 40 60 110 600 to 2016	Trad An Ajay	arges ers on enount 1,750 3,250 2,000 3,000 5,500 Trader	cred	ccounts
47.	3-9-2016	Mr. Sharma paid cash ₹ 1,250 towards Mr. Sharma sold following items to \$\frac{1}{2}\$ Name of Items Ayur Amla Shampoo 100ml Ayur Coconut Shampoo 100ml Pantene Pro-V Shampoo 100ml Pantene Pro-V Shampoo 200ml Pantene Pro-V Shampoo 200ml SEPTEMBER 2016 Mr. Sharma issued a cheque of ₹ towards purchase goods on dated 1 Mr. Sharma issued a cheque of ₹ 6,	Shree Shree 50 50 50 50 50 6 13,6 8-06- 500 50	Rate 35 65 40 60 110 600 to 2016 coward	Trad An Ajay	arges ers on o nount 1,750 3,250 2,000 3,000 5,500 Trader ary of the	rs ad	ccounts onth of

52.	17-9-2016	Mr. Sharma purchased following	ng ite	ems	s fror	n Ajay	y Trade	rs in	credit	
		Name of Items				Rate	Amou			
		Lux Beauty Soap 75gm		10	00	10	1,0	00		
		Lux Beauty Soap 150gm		10	00	18	1,8	00		
		Dove Beauty Soap 75gm		10	00	25	2,5	00		
		Dove Beauty Soap 150gm		10	00	48	4,8	00		
	The state of the s	Johnsons Baby Soap 100gm		10	00	30	3,0	00		
	1,000	Old Spice Shaving Cream 70g	gm	10	00	50	5,0	00		
	Taxas III	Set Wet Shaving Cream 100g		10	00	45	4,5	00		
	1000				1	otal	22,6	00		
53.	20-9-2016	Mr. Sharma sold following item	s to	Sh	ree F	Ram T	raders	in ca	ash	
		Name of Items			Rate		nount	1		
		Lux Beauty Soap 75gm	Qt	0	10		800			
	A BULL OF	Lux Beauty Soap 150gm	5		2					
		Dove Beauty Soap 75gm	5		30		1,250			
		Dove Beauty Soap 150gm	5	-	56					
		Johnsons Baby Soap 100gm	5		36		2,800 1,800			
		The state of the s			Tota		8,150			
5 4	00.0.0040					S. A. Principal	THE SE			
54.	23-9-2016	Mr. Sharma paid cash ₹ 1,150 to								
55.	25-9-2016	Mr. Sharma paid cash ₹ 950 tov						Aug	just Mo	nth.
56.	27-9-2016	Mr. Sharma paid cash ₹ 6,000 to								
57.	30-9-2016	Mr. Sharma paid cash ₹ 1,25 towards conveyance expenses	50 to	owa	ards	mobil	e phon	ie b	ill ₹ 1,	400
		OCTOBER 201	6							
58.	3-10-2016	Mr. Sharma paid cash of ₹ 5,40		sa	lary	of Ser	otombo			
59.	5-10-2016	Mr. Sharma Transfer fund elect	roni	0011		5 40 6	Jember	r mc	onth.	
		Mr. Sharma Transfer fund elect Company in full settlement of bi	II on	da	ted 1	0-06-	2016			gnik
60.	8-10-2016	Mr. Sharma paid cash of ₹ 3,000	0 tov	var	ds re	ent of	Senton	he		
61.	10-10-2016	Mr. Sharma paid cash ₹ 950 tov	vard	S O	ffice	AVDO	Ceptem	per.		
						exper	ises.			

62.	13-10-2016	Mr. Sharma purchased items	from	Aksh	ау Т	radir	ng Co	ompany
		Name of Items		Q	ty	Rate	e A	mount
		Bajaj Almond Drops 100ml		10	00	4	0	4,000
		Hair & Care Oil 100ml		10	00	3	0	3,000
		Keo Karpin Oil 100ml		10	00	3:	2	3,200
		Himani Navratna Oil 100ml		10	00	3	5	3,500
		Johnsons Baby Powder 50g	m	10	00	2	0	2,000
		Himani Navratna Cool Talc	100gn	1 10	00	3	0	3,000
		Lifebuoy Health Talc 100gm		10	00	34	4	3,400
						Tota	al	22,100
63.	17-10-2016	Mr. Sharma sold following iter	ms to	Asth	a Ge	enera	al Sto	re on c
		Name of Items	Qty	Ra	te	Amo	ount	
		Bajaj Almond Drops 100ml	70	4	15	3	,150	
		Hair & Care Oil 100ml	60	3	36	2	,160	
		Keo Karpin Oil 100ml	50	3	37	1	,850	
		Himani Navratna Oil 100ml	70	4	12	2	,940	
				Tot	al	10	,100	
64.	20-10-2016	Mr. Sharma purchased items	from	Pooja	Tra	ading	Con	npany o
		Name of Items		Qty	Ra	te	Amo	unt
		Axe Body Spray 100ml		100	10	60	16,	000
		EVA Zing Deo Spray 100ml		100	1	15	11,	500
		Dove Deodorant Spray 100n	nl	100	15	50	15,	000
		Adidas Deodorant Spray 100	Oml	100	13	35	13,	500
		Park Avenue Spray 100ml		100	14	40	14,	000
		Denim Deo Perfume 100ml		100	16	60	16,	000
	1033	Colgate Max Fresh 150gm		100		50	5,	000
		Thermokind-F gel 100gm		100	4	40	4,	000
	Terrie !	Sensodyne cool gel 150gm		100		50	5,	000
		Dabur Babool 190gm		100	2	25	2,	500
					Tot	al	1,02,	500
	22-10-2016	Mr Sharma paid each ₹ 1 100	towe	rdc o	locti	ricity	ovno	
65.	22-10-2010	Mr. Sharma paid cash ₹ 1,100	lowa	iius e	CU	icity	exhe	inses.

67.	26-10-2016	Mr. Sharma sales following items to A	T		STATE OF THE PARTY		
	i bage as	Name of Items Q	У	Rate		ount	
	1 000,1	Axe Body Spray 100ml	0	175	-	,500	
	3 000 8	EVA Zing Deo Spray 100ml	0	130		7,800	
	1925.6	Dove Deodorant Spray 100ml	0	160		3,000	
		Adidas Deodorant Spray 100ml	0	150		0,500	
	History	Park Avenue Spray 100ml	0	155		5,200	
				Total	43	3,000	
68.	28-10-2016	Mr. Sharma issued a cheque of ₹ 14,	200	to Ra	j Furn	iture Hous	e.
69.	29-10-2016	Mr. Sharma received amount of ₹ 15 Inter-bank transfer using NEFT.	,50	0 form	Shre	ee Ram Tr	aders
70.	31-10-2016	Mr. Sharma issued a cheque of settlement of Account.	2:	2,600	to Aj	ay Trader	s in
		NOVEMBER 2016					
		NOVEWIDER 2010					
71.	2-11-2016	Mr. Sharma received a cheque of ₹ in full settlement of bill on dated 17-1			om As	stha Gene	ral S
71. 72.	2-11-2016 5-11-2016	Mr. Sharma received a cheque of ₹	0-2	016.		stha Gene	ral S
	04	Mr. Sharma received a cheque of ₹ in full settlement of bill on dated 17-1 Mr. Sharma deposited cash of ₹ 50,0	0-2	016. into ba	ank.		
72.	5-11-2016	Mr. Sharma received a cheque of ₹ in full settlement of bill on dated 17-1	0-2 00 ards	016. into ba	ank. of Oct	ober Mont	h.
72. 73.	5-11-2016 8-11-2016	Mr. Sharma received a cheque of ₹ in full settlement of bill on dated 17-1 Mr. Sharma deposited cash of ₹ 50,0 Mr. Sharma paid cash of ₹ 3,000 tows	0-2 00 ards uru	016. into bas rent	ank. of Oct	ober Mont	h.
72. 73.	5-11-2016 8-11-2016	Mr. Sharma received a cheque of ₹ in full settlement of bill on dated 17-1 Mr. Sharma deposited cash of ₹ 50,0 Mr. Sharma paid cash of ₹ 3,000 town Mr. Sharma sold following items to G	0-2 00 ards uru	016. into bas rent	ank. of Oct Gener	ober Mont	h.
72. 73.	5-11-2016 8-11-2016	Mr. Sharma received a cheque of ₹ in full settlement of bill on dated 17-1 Mr. Sharma deposited cash of ₹ 50,0 Mr. Sharma paid cash of ₹ 3,000 toward forms. Sharma sold following items to Given the Name of Items	0-2 00 ards uru	one.	ank. of Oct Gener	ober Mont al Store or Amount	h.
72. 73.	5-11-2016 8-11-2016	Mr. Sharma received a cheque of ₹ in full settlement of bill on dated 17-1 Mr. Sharma deposited cash of ₹ 50,0 Mr. Sharma paid cash of ₹ 3,000 town Mr. Sharma sold following items to G Name of Items Colgate Max Fresh 150gm Dabur Babool 190gm Denim Deo Perfume 100ml	0-2 00 ards uru	o16. into bas rent kripa Qty 60	ank. of Oct Gener Rate 62	cober Mont ral Store or Amount 3,720	h.
72. 73.	5-11-2016 8-11-2016	Mr. Sharma received a cheque of ₹ in full settlement of bill on dated 17-1 Mr. Sharma deposited cash of ₹ 50,0 Mr. Sharma paid cash of ₹ 3,000 town Mr. Sharma sold following items to G Name of Items Colgate Max Fresh 150gm Dabur Babool 190gm	0-2 00 ards uru	one	Gener	cober Mont ral Store or Amount 3,720 1,750	h.
72. 73.	5-11-2016 8-11-2016	Mr. Sharma received a cheque of ₹ in full settlement of bill on dated 17-1 Mr. Sharma deposited cash of ₹ 50,0 Mr. Sharma paid cash of ₹ 3,000 town Mr. Sharma sold following items to G Name of Items Colgate Max Fresh 150gm Dabur Babool 190gm Denim Deo Perfume 100ml Head & Shoulders Shampoo 100m Himani Navratna Cool Talc 100gm	0-2 00 ards uru	one	Gener Rate 62 35	ober Mont al Store or Amount 3,720 1,750 10,500	h.
72. 73.	5-11-2016 8-11-2016	Mr. Sharma received a cheque of ₹ in full settlement of bill on dated 17-1 Mr. Sharma deposited cash of ₹ 50,0 Mr. Sharma paid cash of ₹ 3,000 toward following items to Game of Items Colgate Max Fresh 150gm Dabur Babool 190gm Denim Deo Perfume 100ml Head & Shoulders Shampoo 100m Himani Navratna Cool Talc 100gm Johnsons Baby Powder 50gm	0-2 00 ards uru	016. into bass rent kripa Qty I 60 50 60	Generate 62 35 175 60	200 Amount 3,720 1,750 10,500 3,000	h.
72. 73.	5-11-2016 8-11-2016	Mr. Sharma received a cheque of ₹ in full settlement of bill on dated 17-1 Mr. Sharma deposited cash of ₹ 50,0 Mr. Sharma paid cash of ₹ 3,000 town Mr. Sharma sold following items to G Name of Items Colgate Max Fresh 150gm Dabur Babool 190gm Denim Deo Perfume 100ml Head & Shoulders Shampoo 100m Himani Navratna Cool Talc 100gm	0-2 00 ards uru	016. into bass rent kripa Qty I 60 50 60 50	ank. of Oct Gener Rate 62 35 175 60 38	ober Mont al Store or Amount 3,720 1,750 10,500 3,000 1,900	h.
72. 73.	5-11-2016 8-11-2016	Mr. Sharma received a cheque of ₹ in full settlement of bill on dated 17-1 Mr. Sharma deposited cash of ₹ 50,0 Mr. Sharma paid cash of ₹ 3,000 toward following items to Game of Items Colgate Max Fresh 150gm Dabur Babool 190gm Denim Deo Perfume 100ml Head & Shoulders Shampoo 100m Himani Navratna Cool Talc 100gm Johnsons Baby Powder 50gm	0-2 00 ards uru	016. into bass rent kripa (1) 60 50 60 50 60 50	ank. of Oct Gener Rate 62 35 175 60 38 25	ober Mont al Store or Amount 3,720 1,750 10,500 3,000 1,900 1,500	h.
72. 73.	5-11-2016 8-11-2016	Mr. Sharma received a cheque of ₹ in full settlement of bill on dated 17-1 Mr. Sharma deposited cash of ₹ 50,0 Mr. Sharma paid cash of ₹ 3,000 town Mr. Sharma sold following items to G Name of Items Colgate Max Fresh 150gm Dabur Babool 190gm Denim Deo Perfume 100ml Head & Shoulders Shampoo 100m Himani Navratna Cool Talc 100gm Johnsons Baby Powder 50gm Lifebuoy Health Talc 100gm Mr. Sharma paid cash of ₹ 6,000 for	0-20 000 ards uru	016. into base rent of the service o	ank. of Octor Gener Rate 62 35 175 60 38 25 40 Fotal	2,000 24,370	h.
72. 73. 74.	5-11-2016 8-11-2016 10-11-2016	Mr. Sharma received a cheque of ₹ in full settlement of bill on dated 17-1 Mr. Sharma deposited cash of ₹ 50,0 Mr. Sharma paid cash of ₹ 3,000 toward following items to Game of Items Colgate Max Fresh 150gm Dabur Babool 190gm Denim Deo Perfume 100ml Head & Shoulders Shampoo 100m Himani Navratna Cool Talc 100gm Johnsons Baby Powder 50gm	0-20 000 ards uru	016. into base rent of the service o	ank. of Octor Gener Rate 62 35 175 60 38 25 40 Fotal	2,000 24,370	h.

18-11-2016	Mr. Sharma sold following items to	5 Shr	ee R	am T	raders o	n credit
	Name of Items	(Qty	Rate	Amou	int
Market Strate	Nyle Moisturizing Shampoo 100r	ml	50	58	3 2,9	00
liberty so	Old Spice Shaving Cream 70gm		50	60	3,0	00
P. Park	Set Wet Shaving Cream 100gm		50	5	5 2,7	50
	Thermokind-F gel 100gm		50	48	3 2,4	00
	Sensodyne cool gel 150gm		50	60	3,0	000
	Dabur Amla Hair Oil 100ml	08(1)	50	3	5 1,7	750
	Dabur Amla Hair Oil 200ml	Figer	50	6	3,4	100
23-11-2016	Mr. Sharma sold following items to	o Roy	/al G	Sift Ce	entre in c	ash
	Name of Items	Qty	12 9 10	The second		
God person o	Zatak Deodorant Spray 100ml	30	10	60	4,800	
al ana contra	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	
28-11-2016	Mr. Sharma sold following items t	o Raj	Gei	neral	Store in o	cash
	Name of Items	Qty				
	Ayur Amla Shampoo 100ml	50		35	1,750	
Biomes :	Ayur Amla Shampoo 200ml	50		65	3,250	
200511 0.69	Ayur Coconut Shampoo 100ml	50	1016	40	2,000	
	Clinic Plus Shampoo 100ml	50		47	2,350	
	Clinic Plus Shampoo 200ml	50		85	4,250	
	DECEMBER 2010	6				
2-12-2016			fron	n Gur	ukripa G	eneral Store
8-12-2016	Mr. Sharma sales following items	to G	uruk	ripa (General S	Store on credit
						The state of the s
	Name of Items	Q	ty	Rate	Amou	nt
1000.03	Name of Items Dove Beauty Soap 75gm		ty 50	Rate 30	1,50	
000,01		5				00
000.21 1000.21 1000.21	Dove Beauty Soap 75gm		50	30	1,50 2,80	00
000,61 000,63 000,81	Dove Beauty Soap 75gm Dove Beauty Soap 150gm		50	30 56	1,50 2,80 50	00
1000.00 1000.00 1000.00 1000.00	Dove Beauty Soap 75gm Dove Beauty Soap 150gm Lifebuoy Soap 75gm		50 50 50	30 56 10	1,50 2,80 50	00 00 00
1000.00 1000.00 1000.00 1000.00 1000.00 1000.00	Dove Beauty Soap 75gm Dove Beauty Soap 150gm Lifebuoy Soap 75gm Lifebuoy Soap 150gm		50 50 50 50	30 56 10 18	1,50 2,80 50 90	00 00 00 00
	23-11-2016 28-11-2016	Name of Items Nyle Moisturizing Shampoo 100n Old Spice Shaving Cream 70gm Set Wet Shaving Cream 100gm Thermokind-F gel 100gm Sensodyne cool gel 150gm Dabur Amla Hair Oil 100ml Dabur Amla Hair Oil 200ml Mr. Sharma sold following items t Name of Items Zatak Deodorant Spray 100ml Colgate Total 200gm Colgate Max Fresh 150gm Thermokind-F gel 100gm Dabur Babool 190gm Mr. Sharma sold following items t Name of Items Ayur Amla Shampoo 100ml Ayur Amla Shampoo 100ml Clinic Plus Shampoo 100ml Clinic Plus Shampoo 200ml DECEMBER 201 2-12-2016 Mr. Sharma received cash of ₹ 24	Name of Items Nyle Moisturizing Shampoo 100ml Old Spice Shaving Cream 70gm Set Wet Shaving Cream 100gm Thermokind-F gel 100gm Sensodyne cool gel 150gm Dabur Amla Hair Oil 100ml Dabur Amla Hair Oil 200ml Mr. Sharma sold following items to Roy Name of Items Qty Zatak Deodorant Spray 100ml Colgate Total 200gm Colgate Max Fresh 150gm Thermokind-F gel 100gm Colgate Max Fresh 150gm Thermokind-F gel 100gm Dabur Babool 190gm 50 Dabur Babool 190gm 50 Calgate Max Presh 150gm Thermokind-F gel 100gm Colgate Max Presh 150gm Thermokind-F gel 100gm Colgate Max Presh 150gm Thermokind-F gel 100gm Thermok	Name of Items Nyle Moisturizing Shampoo 100ml 50 Old Spice Shaving Cream 70gm 50 Set Wet Shaving Cream 100gm 50 Thermokind-F gel 100gm 50 Dabur Amla Hair Oil 100ml 50 Dabur Amla Hair Oil 200ml 50 Name of Items Qty Ra Zatak Deodorant Spray 100ml 30 10 Colgate Total 200gm 30 Colgate Max Fresh 150gm 40 Thermokind-F gel 100gm 50 Dabur Babool 190gm 50 28-11-2016 Mr. Sharma sold following items to Raj Gel Name of Items Qty Ra Ayur Amla Shampoo 100ml 50 Ayur Coconut Shampoo 100ml 50 Clinic Plus Shampoo 100ml 50 Clinic Plus Shampoo 200ml 50 Clinic Plus Shampoo 200ml 50 DECEMBER 2016 Mr. Sharma received cash of ₹ 24,000 from 8-12-2016 Mr. Sharma sales following items to Guruk	Name of Items Qty Rate Nyle Moisturizing Shampoo 100ml 50 58 Old Spice Shaving Cream 70gm 50 60 Set Wet Shaving Cream 100gm 50 48 Sensodyne cool gel 150gm 50 60 Dabur Amla Hair Oil 100ml 50 33 Dabur Amla Hair Oil 200ml 50 60 Name of Items Qty Rate A Zatak Deodorant Spray 100ml 30 160 160 Colgate Total 200gm 30 30 30 Colgate Max Fresh 150gm 40 62 48 Dabur Babool 190gm 50 48 48 Dabur Babool 190gm 50 35 Ayur Amla Shampoo 100ml 50 35 Ayur Amla Shampoo 100ml 50 35 Ayur Coconut Shampoo 100ml 50 40 Clinic Plus Shampoo 100ml 50 47 Clinic Plus Shampoo 200ml 50 85 DECEMBER 2016 Mr. Sharma sales following items to Gurukripa (Mr. Sharma sales following items to Gurukripa (Mr. Sharma sales f	Name of Items Qty Rate Amount Nyle Moisturizing Shampoo 100ml 50 58 2,9 Old Spice Shaving Cream 70gm 50 60 3,0 Set Wet Shaving Cream 100gm 50 55 2,7 Thermokind-F gel 100gm 50 48 2,4 Sensodyne cool gel 150gm 50 60 3,0 Dabur Amla Hair Oil 200ml 50 68 3,2 Dabur Amla Hair Oil 200ml 50 68 3,2 Name of Items Qty Rate Amount 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 Mr. Sharma sold following items to Raj General Store in a s

- 1		Mr. Sharma paid cash of ₹ 6,500 fo	or sala	arv N	loven	ber month	1.
84.	12-12-2016	Mr. Sharma paid cash of ₹ 6,500 fc Mr. Sharma paid cash ₹ 550 & 350	towa	rds (office	& conveya	ance exp.
85.	15-12-2016	Mr. Sharma paid cash ₹ 550 & 350	LOWA	-14.	shara	os of Nove	ember
86.	18-12-2016	Mr. Sharma paid cash ₹ 1,650 for €	electri	CITY	onary Tr	adore on o	redit
87.	20-12-2016	Mr. Sharma sold following items to	Shre	e Ra	40 1	Amount	redit
		Name of Items	Qty	Ra			
		Zatak Deodorant Spray 100ml	20		50	3,200	
		Axe Body Spray 100ml	30		75	5,250	
		EVA Zing Deo Spray 100ml	30	13	30	3,900	
		Dove Deodorant Spray 100ml	50	16	60	8,000	
		Adidas Deodorant Spray 100ml	30	15	50	4,500	
		Park Avenue Spray 100ml	60	1:	55	9,300	
88.	25-12-2016	Mr. Sharma issued a cheque of ₹ 2	22,00) to	Aksha	ay Trading	Company
89.	26-12-2016	Mr. Sharma sold following item					
		Payment received by cheque and	chequ	ie de	posit	into bank	
		Name of Items	(Qty	Rate		
		Set Wet Shaving Cream 100gm		50	5		
		Old Spice Shaving cream 70gm		50	6		
		Gillette Shave Gel 80gm		30	5:		
1		Denim Deo Perfume 100ml		40	17:		
		Head & Shoulders Shampoo 100		50	6		
90.	27-12-2016	Mr. Sharma received cash of ₹ 7,7					
91.	31-12-2016	Mr. Sharma received cash of ₹ 19,	,200 f	rom	Shree	e Ram Tra	ders
		JANUARY 2017					
92.	2-1-2017	The state of the s				y Trading	Company
		Name of Items Zatak Deodorant Spray 100ml	Qty	-	ate	Amount	
			100		145	14,500	
		Axe Body Spray 100ml	90		155	13,950	
		EVA Zing Deo Spray 100ml	90)	110	9,900	
		Dove Deodorant Spray 100ml	100		150	15,000	
		Adidas Deodorant Spray 100ml	100		130	13,000	
		Park Avenue Spray 100ml	100		140	14,000	
		Denim Deo Perfume 100ml	100		155	15,500	
		Gillette Shave Gel 80gm	100)	40	4,000	
		Old Spice Shaving Cream 70gm	100)	50	5,000	
		Set Wet Shaving Cream 100gm	9	0	45	4,050	
house						7,000	

93.	5-1-2017	Mr. Sharma a cash of ₹ 3,000 to	wards	rent of	Dece	ember r	month	1.
94.	8-1-2017	Mr. Sharma paid cash of ₹ 6,000	for sa	alary of	Dece	ember r	month	1,
95.	11-1-2017	Mr. Sharma sales following items	s to SI	nree Ra	am Tr	aders i	n cas	h
		Name of Items	Qty	Rate	Am	ount		
		Zatak Deodorant Spray 100ml	40	160		6,400		
		Axe Body Spray 100ml	40	175		7,000		
		EVA Zing Deo Spray 100ml	50	130	(6,500		
		Dove Deodorant Spray 100ml	50	160	1	8,000		
				Total	27	7,900		
96.	14-1-2017	Mr. Sharma purchas from Ajay T	raders	s & pay	ment	made b	by che	eque
		Name of Items		Qty	Rate	Amoi	unt	
		Ayur Amla Shampoo 100ml		100	30	3,0	000	
		Ayur Amla Shampoo 200ml		100	58	5,8	300	
		Ayur Coconut Shampoo 100ml		100	35	3,5	500	
		Clinic Plus Shampoo 100ml		100	40	4,0	000	
		Clinic Plus Shampoo 200ml		100	75	7,5	000	
		Head & Shoulders Shampoo 10	0ml	100	53	5,3	00	
		Dove Beauty Soap 75gm		100	25	2,5	00	
		Dove Beauty Soap 150gm		100	48	4,8	00	
				T	otal	36,4	00	
97.	18-1-2017	Mr. Sharma paid cash ₹ 400 towa	rds of	fice ex	ense	S.		
98.	21-1-2017	Mr. Sharma transfer amount ele Trading Company's account.	ectron	ically o	of ₹ 1	,02,500	0 to 1	Pooja
99.	25-1-2017	Mr. Sharma paid cash ₹ 550 towa	rds el	ectricity	char	ges of [Decen	nber.
100.	28-1-2017	Mr. Sharma sold goods to Khushi	Gift C	entre c	n cred	dit.		
		Name of Items	Qty	Rate	Am	ount		
		Adidas Deodorant Spray 100ml	50	150	7	7,500		
		Ayur Amla Shampoo 100ml	50	35	1	,750		
		Ayur Amla Shampoo 200ml	50	65	3	3,250		
		Ayur Coconut Shampoo 100ml	50	40	2	2,000		
		Clinic Plus Shampoo 100ml	50	47	2	,350		
		Clinic Plus Shampoo 200ml	50	85	4	,250		

101.	29-1-2017	Mr. Sharma paid cash of ₹ 1,750 t	toward	ds mo	bile ph	one expen	ses.
102.	31-1-2017	Mr. Sharma received a cheque of	₹ 34,	150 fo	rm Sh	ree Ram Ti	raders.
		FEBRUARY 2017					
103.	3-2-2017	Mr. Sharma sold following items to	o Asth	na Ger	neral S	Store on cre	dit.
		Name of Items		Qty	Rate	Amount	
		Dove Beauty Soap 75gm		50	30	1,500	
		Dove Beauty Soap 150gm		50	56	2,800	
		Gillette Shave Gel 80gm		50	52	2,600	
		Denim Deo Perfume 100ml		50	175	8,750	
		Head & Shoulders Shampoo 100)ml	50	60	3,000	
		Old Spice Shaving cream 70gm		50	60	3,000	
					Total	21,650	
104.	5-2-2017	Mr. Sharma issued a cheque of ₹ January 2017.	12 nu		o li		month (
105.	10-2-2017	Mr. Sharma paid cash of ₹ 5,500 t	oward	ds sala	ary of .	January.	
106.	12-2-2017	Mr. Sharma sold goods to Shree F	· · · · ·				
1907		IMI. Shanna sold goods to Shree P	kam i	rader	s on c	redit.	
		Name of Items	Qty	Rat		nount	
					e An		
		Name of Items	Qty	Rat	e An	nount	
	1000 S	Name of Items Park Avenue Spray 100ml	Qty 50	Rat	e A n 5	7,750	
	Tensor I	Name of Items Park Avenue Spray 100ml Axe Body Spray 100ml	Qty 50 30	15 17	e An 5 5 0	7,750 5,250	
	1 000 S	Name of Items Park Avenue Spray 100ml Axe Body Spray 100ml Adidas Deodorant Spray 100ml	Qty 50 30 30	15 17 15	e An 5 5 0 0 0	7,750 5,250 4,500	
	1 200 S	Name of Items Park Avenue Spray 100ml Axe Body Spray 100ml Adidas Deodorant Spray 100ml EVA Zing Deo Spray 100ml Dove Deodorant Spray 100ml Zatak Deodorant Spray 100ml	Qty 50 30 30 30	15 17 15 13	e An 5 5 0 0 0	7,750 5,250 4,500 3,900	
	1202 S	Name of Items Park Avenue Spray 100ml Axe Body Spray 100ml Adidas Deodorant Spray 100ml EVA Zing Deo Spray 100ml Dove Deodorant Spray 100ml	90 Qty 50 30 30 30 20	Rat 15 17 15 13 16	e An 5 5 0 0 0 0	7,750 5,250 4,500 3,900 3,200	
	1202 S	Name of Items Park Avenue Spray 100ml Axe Body Spray 100ml Adidas Deodorant Spray 100ml EVA Zing Deo Spray 100ml Dove Deodorant Spray 100ml Zatak Deodorant Spray 100ml	90 Qty 50 30 30 30 20 30	Rat 15 17 15 13 16 16	e An 5 5 0 0 0 0 5	7,750 5,250 4,500 3,900 3,200 4,800	
107.	15-2-2017	Name of Items Park Avenue Spray 100ml Axe Body Spray 100ml Adidas Deodorant Spray 100ml EVA Zing Deo Spray 100ml Dove Deodorant Spray 100ml Zatak Deodorant Spray 100ml	90 Qty 30 30 30 30 30 30 30	Rat 15 17 15 13 16 16 17 Tota	e An 5 5 0 0 0 0 5 al 3	7,750 5,250 4,500 3,900 3,200 4,800 5,250	Centre i
107.	15-2-2017	Name of Items Park Avenue Spray 100ml Axe Body Spray 100ml Adidas Deodorant Spray 100ml EVA Zing Deo Spray 100ml Dove Deodorant Spray 100ml Zatak Deodorant Spray 100ml Denim Deo Perfume 100ml Mr. Sharma received a cheque of full settlement of account.	Qty 50 30 30 30 20 30 30	Rat 15 17 15 13 16 16 17 Tota ,000 f	e An 5 5 0 0 0 0 5 al 3	7,750 5,250 4,500 3,900 3,200 4,800 5,250 64,650	Centre
		Name of Items Park Avenue Spray 100ml Axe Body Spray 100ml Adidas Deodorant Spray 100ml EVA Zing Deo Spray 100ml Dove Deodorant Spray 100ml Zatak Deodorant Spray 100ml Denim Deo Perfume 100ml Mr. Sharma received a cheque of	Qty 50 30 30 30 20 30 30 30 70 30	Rat 15 17 15 13 16 16 17 Tota to Ja fice ex	e An 5 5 0 0 0 0 5 al 3 from K	7,750 5,250 4,500 3,900 3,200 4,800 5,250 4,650 hushi Gift 0	Centre i

111.	28-2-2017	Mr. Sharma sold followings items	to Mo	hit Pac	kers	in cash	(1.61)
		Name of Items	Qty	Rate	Arr	nount	
		Clinic Plus Shampoo 100ml	50	47		2,350	
		Clinic Plus Shampoo 200ml	50	85		4,250	
		Ayur Amla Shampoo 100ml	50	35		1,750	
		Ayur Amla Shampoo 200ml	50	65		3,250	
		Ayur Coconut Shampoo 100ml	50	40		2,000	
		Dove Beauty Soap 75gm	50	30		1,500	
		Dove Beauty Soap 150gm	50	56		2,800	
				Total	1	7,900	
112.	28-2-2017	Mr. Sharma received a cheque of	₹ 21,	650 fro	m As	tha Genera	al Store.
		MARCH 2017					
113.	2-3-2017	Mr. Sharma deposits cash of ₹ 1,0	00,000	into b	ank.		
114.	5-3-2017	Mr. Sharma issued a cheque of ₹	4,000	toward	ls sal	ary of Febr	uary.
115.	8-3-2017	Mr. Sharma issued a cheque of ₹	3,000	for ren	t of F	ebruary mo	onth.
116.	10-3-2017	Mr. Sharma paid cash ₹ 700 towa	rds el	ectricity	/ chai	rges of Feb	ruary.
117.	12-3-2017	Mr. Sharma sold followings items	to Gu	rukripa	Gene	eral Store o	n credit
		Name of Items		Qty F	Rate	Amount	
		Gillette Shave Gel 80gm		50	52	2,600	
		Hair & Care Oil 100ml		40	36	1,440	
		Head & Shoulders Shampoo 100	Oml	50	60	3,000	
		Himani Navratna Oil 100ml		30	42	1,260	
		Himani Navratna Cool Talc 100g	m	50	38	1,900	
		Johnsons Baby Powder 50gm		40	25	1,000	
		Johnsons Baby Soap 100gm		50	36	1,800	
				Т	otal	13,000	
118.	15-3-2017	Mr. Sharma paid cash ₹ 550 towa	rds of	fice ma	inten	ance charg	es.

119.	17-3-2017	Mr. Sharma sold followings items to	o Moh	it Trade	rs in cash	
		Name of Items	Qty	Rate	Amount	
		Set Wet Shaving Cream 100gm	50	55	2,750	
		Old Spice Shaving cream 70gm	50	60	3,000	
		Pantene Pro-V Shampoo 100ml	50	60	3,000	
		Pantene Pro-V Shampoo 200ml	50	110	5,500	
		Park Avenue Spray 100ml	50	155	7,750	
		Zatak Deodorant Spray 100ml	30	160	4,800	
	2 276 1834	Axe Body Spray 100ml	30	175	5,250	
				Total	32,050	
120.	18-3-2017	Mr. Sharma paid in cash ₹ 200 tow	vards ı	nobile e	expenses.	
121.	20-3-2017	Mr. Sharma received a cheque of ₹ 34,650 from Shree Ram Traders if ull settlement of account.				
122.	22-3-2017	Mr. Sharma sold followings items	to Khu	ıshi Gift	Centre on	redit
		Name of Items	Q	ty Rat	te Amour	t
		Set Wet Shaving Cream 100gm	4	10 5	55 2,20	0
		Nyle Moisturizing Shampoo 100r	nl t	50 5	58 2,90	0
		Colgate Total 200gm	:	20 30 6		0
		Sensodyne Cool Gel 150gm	50 60		3,00	0
		Lifebuoy Health Talc 100gm		50 4	10 2,00	0
				Tot	al 10,70	0
123.	25-3-2017	Mr. Sharma sold followings item Payment received by cheque and	ns to	Astha (ue depo	General Sto	ore in c
		Name of Items	Qty Rate		Amount	
		Adidas Deodorant Spray 100ml	20	150	3,000	
	A	Denim Deo Perfume 100ml	20	175	3,500	
		EVA Zing Deo Spray 100ml	20	130	2,600	
		Dove Deodorant Spray 100ml	30	160	4,800	
		Keo Karpin Hair Oil 100ml	50	40	2,000	
				Total	15,900	

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	Amount	Prepaid Period	Prepaid Amount	Amount	
		A	В	С	b/a*c=d	Current year b-d=e	
Journal	21-7-2016	1-7-2016 to	1,800	1-4-17 to	1125	675	
Subscription	21-7-2010	30-6-2018	1,000	30-6-18	, , 20		
		24 months	TOO HEALT	15 months			
Insurance	18-8-2016	1-8-2016 to	12,000	1-4-2017 to 31-7-2018	8000	4,000	
		31-7-2018 24 months		16 months			

	OTHER ADJUSTMENT ENTRIES
Nat	ture of Adjustment
1.	Closing stock of stationery consumables on 31 st 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 a	and Loss Account to Mohal Lal Sh	narma's Canital account