Class: XI	**Department: Commerce**
Worksheet No:	**Topic: Ledger & Trial Balance**

1. Give journal entries in books of M/s Farah traders from the following transactions, post them to ledger and prepare trial balance :

1. Commenced business with cash 1,10,000
2. Opened bank account with H.D.F.C. 50,000
8. Purchased good from M/s Saif Traders 42,000
14. Sold goods on credit to M/s. Sami Traders 12,000
20. Received cash from Sami Traders 12,000
22. Goods return to Saif Traders 2,000
23. Cash paid to Saif Traders 39,000 in full settlement.
30. Paid salary to Rishabh 4,000

2. Pass journal entries, post them to ledger and extract a trial balance.

May 1. Commenced business with cash 10,000, cheque 5,000 and due from Rajan 10,000.
May 3. Sold goods to Rajan 20,000 @ 10% td, 2%cd.
May 5. Rajan returned goods of list price 5,000.
May 7 Received cheque from Rajan 23,000 in full settlement.
May 10 Rajan's cheque is dishonored.
May 15 Drew cheque for office use 3,000.
May 20 Salary due is 2,000.
May 25 Placed an order for buying goods of 10,000 from Raj @ 10% td, 2% cd.

3. Journalise the following transactions in the books of Akash, post them to ledger and prepare Trial Balance

Dec 01 Akash started business with cash 1,00,000
Dec 02 Open a bank account with SBI 30,000
Dec 04 Purchased goods from Aman 20,000
Dec 06 Sold goods to Leena for cash 15,000
Dec 10 Bought goods from Rony for cash 40,000
Dec 13 Sold goods to Neha 20,000
Dec 16 Received cheque from Neha 19,500
Discount allowed 500
Dec 22 Goods given for charity 2,000(selling price 3,000)
Dec 23 Deposited into bank 16,000

4. Write the journal entries, post them into ledger and extract the balance to prepare a Trial Balance.

2020. Jan 1. Started business with cash of ₹40,000 and Machinery ₹60,000.
Jan 3. Deposited ₹10,000 into bank.
Jan 9. Purchased goods from Satish ₹15,000
Jan 12 Returned goods to Satish ₹2,000
Jan 16. Paid ₹12,000 in full settlement to Satish.
Jan 20. Distributed goods of ₹3,000 as salary.
Jan 23. Charge depreciation on machine @ 10%
Jan 25. Received interest ₹2,000 from bank.
Jan 30. Goods of ₹2,000 distributed as samples.

APPLICATION SUMS ON LEDGER

5. Following is a ledger A/c in the books of **Natasha**

Jia's A/c

PARTICULARS	₹	PARTICULARS	₹
2018		2018	
June 1 To Balance b/d	5,000	June 6 By Sales return	7,000
June 4 To Sales A/c	13,000	June 10 By Bank A/c	4,900
		June 10 By Discount Allowed A/c	100
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Answer the following questions on the basis of the given ledger:
(i)Is Jia a debtor or creditor of Natasha?
(ii)Pass the journal entry for the transaction dated 4th June and June 10th.
(iii) Pass the journal entry, if Jia is declared bankrupt at the end of the month and only 20 paisa in a rupee was recovered from his estate.

6.Manish entered into following transactions with Mahesh for the month of April 2020:

April 1. Balance due from Mahesh Rs.5,000.
April 5. Sold goods for Rs.10,000, Trade discount 10%.
April 6. Credit given for goods retuned by Mahesh Rs.800.
April 10. Received a cheque from Mahesh for Rs.7,500 and allowed a discount Rs.500.
April 14. Mahesh's cheque retuned dishonored.
April 30. Mahesh settled his account by cash.

Show the account of Mahesh in the ledger of Manish for the month April 2020.