

Sales ledger
General ledger adj a/c

bal b/d (adv) 400

Cash 9275

Discount 25

bal b/d 1000

bal b/d. 3500

Cr sale 5200

bal c/d (adv) 2000

① op bal

X	500
Y	2000
P	1000
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	3500

⑦ op adv

T	400
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② cash from dis

X	475
Y	2000
T	300
P	750
A	750
B	1000
C	2000
R	2000
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	9275

③ disc

X	25
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⑤ U bal

P	250
A	250
B	500
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	1000

④ C & sale

T	700
A	1000
B	1500
C	2000
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	5200

⑥ U adv

R	2000
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Q9

General Ledger

Drs ledger adj a/c

bal b/d	50000	Cash & Bank	137200 ^②
Cr sale ^①	146000 ^①	Discount	20000
Creditors	6000	B/R	30000.
Bank	8000	Bad debt	6000.
		Bank	6000
		Bad debt	2000
		cl bal	8800

②

$$\begin{aligned}\text{Collection} &= 70\% (\text{op Drs} + \text{rSale}) \\ &= 70\% (50000 + 146000) \\ &= 137200.\end{aligned}$$

$$\textcircled{1} \text{ Total Sales} = 180000 - 4800 = 175200$$

$$175200 = \text{Cash Sale} + \text{Cr Sale.}$$

$$175200 = 0.2x + x$$

$$\frac{175200}{1.2} = x.$$

$$146000 = \text{Cr Sale}$$

Q 11.

Total Drs a/c

		Total	Drs	a/c
bal b/d	200000		S. return	20000
Cr. Sale	1220000		Discount	11000
Disc	1000		Cash	200000.
Bank	40000		Bank	40000
B/R	20000	}	Bad debt	10000.
CrS	10000		B/R	660000.
Interest	45000.		CrS. (bf)	15000.
			bal Cd	180000.

Q3. Fixed deposit ledger		Saving ledger 1 a/c	
Cash 718370	bal 1010870	Cash 950760	bal 1218900
Saving dep. 30000	Cash 867875	rent 30600	Cash 970440.
	Intt 105480		Intt. 120410
Cl bal		Cl	FD 30000
	<u>1235655</u>		<u>1328390</u>
Saving ledger 2 a/c		Loan ledger a/c.	
Cash 750860	bal 1070800	bal 870500	Cash 520800
rent 25400	Cash 840580	Cash 580000	
	Intt 110570	Intt 140700	
Cl			Cl
	<u>1245690</u>		<u>1070400</u>

