

**Q.1 Following transactions took place in M/s Goodluck Computers. Prepare the Accounting Vouchers:**

2019		₹
Jan. 1	Bought Computer Mouse (4 Nos.) vide Cash Memo No. 338*	6,000
Jan. 8	Wages paid for the month of December, 2018	10,000
Jan. 12	Purchased two Desktop Computers from M/s Computech for cash vide Cash Memo No. 170*	32,500
Jan. 25	Paid cash to Hari & Sons vide receipt No. 102 for repairs*	1,000
Jan. 28	Paid postage	200
Jan. 30	Cash withdrawn from bank	10,000

**Transactions marked with \* are subject to levy of CGST and SGST @ 6% each.**

The solution for this question is as follows:

(i) Accounting voucher for buying computer mouse

Received ₹	<b>M/s. Goodluck Computers</b>	
	Date: January 1, 2019	
	Voucher No.	Amount <b>₹</b>
	<b>Debit:</b>	
	Purchases A/c	6,000
	Input CGST A/c	360
	Input SGST A/c	360
	(4 Computer Mouse Purchased vide Cash Memo No. 338; CGST and SGST @ 6% each paid.)	
		6,720
	Sd/- Manager	Sd/- Accountant

(ii) Accounting voucher for wages paid for December

Received ₹  -----  -----  -----	<b>M/s. Goodluck Computers</b>	
	Date: January 8, 2019	
	Voucher No.	Amount ₹
	Debit:	10, 000
	Wages A/c (Wages paid for the Month of December 2018 vide Wage Sheet No39)	
		10, 000
<b>Revenue Stamp</b>	Sd/- Manager	Sd/- Accountant

<div style="writing-mode: vertical-rl; transform: rotate(180deg);">Received ₹</div> <div style="border-top: 1px dashed black; height: 100px; width: 100%;"></div> <div style="writing-mode: vertical-rl; transform: rotate(180deg);">Revenue Stamp</div>	<b>M/s. Goodluck Computers</b> Date: January 12, 2019	
	Voucher No.	Amount ₹
	Debit: Purchases A/c Input CGST A/c Input SGST A/c (2 Desktop Computers Purchased From M/s Computech For Cash vide Cash Memo No. 170; CGST and SGST @ 6% each paid.)	32,500 1,950 1,950         36,400
	Sd/- Manager	Sd/- Accountant

Received ₹ <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>	<b>M/s. Goodluck Computers</b>		Date: January 25, 2019
	Voucher No.	Amount ₹	
	<b>Debit:</b> Repairs A/c                      1,000 Input CGST A/c                60 Input SGST A/c                60 (Cash Paid to Hari and Sons vide Receipt No. 102 For Repairs; CGST and SGST @ 6% each paid.)		
	1,120		
	Sd/- Manager	Sd/- Accountant	

<div style="writing-mode: vertical-rl; transform: rotate(180deg);">Received ₹</div> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;">Revenue Stamp</div>	<b>M/s. Goodluck Computers</b>		Date: January 28, 2019
	Voucher No.		Amount ₹
	Debit: <div style="margin-left: 40px;">Postage A/c (Paid postage)</div>		200
			200
	Sd/- Manager		Sd/- Accountant

(vi) Accounting voucher for cash withdrawn from bank

M/s. Goodluck Computers	
Date: January 30, 2019	
Voucher No.	Amount ₹
Credit: Bank (Cash withdrawn from Bank)	10, 000
	10, 000
Sd/- Manager	Sd/- Accountant

Q.2 Prepare the Accounting Vouchers for the following transactions:

2019		₹
Jan. 1	Started business with cash	2,00,000
Jan. 1	Purchased furniture vide Cash Memo No. 210*	10,000
Jan. 5	Opened a Bank Account in Canara Bank	60,000
Jan. 10	Purchased garments on credit from M/s Madras Store vide Bill No. 291*	20,000
Jan. 12	Sold shirts to Ram Parkash on credit vide Bill No. 1*	5,000
Jan. 15	Sold shirts for cash vide Cash Memo No. 1*	7,000
Jan. 20	Withdrew from bank for office use by cheque No. 23301	20,000
Jan. 27	Withdrew for personal use by cheque No. 51003	5,000

Transactions marked with \* are subject to levy of CGST and SGST @ 6% each.

(i) Accounting voucher for Starting business with cash

(ii) Accounting voucher for purchasing furniture

<https://byjus.com>

(iii) Accounting voucher for opening bank account

Name...	
Date: January 5, 2019	
Voucher No.	Amount ₹
Debit:	
Bank (Opened a Bank Account in Canara Bank)	60,000
	60,000
Sd/- Manager	Sd/- Accountant

(iv) Accounting voucher for purchasing garments on credit

Name...	
Date: January 10, 2019	
Voucher No.	Amount ₹
Debit:	
Purchases A/c	20,000
Input CGST A/c	1,200
Input SGST A/c	1,200
	22,400
Credit:	
M/s. Madras Store (Garments Purchased vide Bill No. 291; CGST and SGST @ 6% each payable.)	22,400
	22,400
Sd/- Manager	Sd/- Accountant

(v) Accounting voucher for selling shirts to Ram Prakash on credit

Name...	
Date: January 12, 2019	
Voucher No.	Amount ₹
Debit:	
Ram Prakash	5,600
	5,600
Credit:	
Sales A/c	5,000
Output CGST A/c	300
Output SGST A/c	300
(Solid Shirts vide Bill No. 1; Charged CGST and SGST @ 6% each.)	5,600
Sd/- Manager	Sd/- Accountant

(vi) Accounting voucher for selling shirts for cash

<b>Name...</b>		Date: January 15, 2019
Voucher No.		Amount ₹
Credit:		
Sales A/c		7,000
Output CGST A/c		420
Output SGST A/c		420
(Sold Shirts for Cash vide Cash Memo No. 1; Charged CGST and SGST @ 6% each.)		
		7,840
Sd/- Manager		Sd/- Accountant

(vii) Accounting voucher for money withdrawn from bank for office use

<b>Name...</b>		Date: January 20, 2019
Voucher No.		Amount ₹
Credit:		
Bank		20,000
(Withdraw Cash from Bank Cheque No. 23301)		
		20,000
Sd/- Manager		Sd/- Accountant

(viii) Accounting voucher for money withdrawn by cheque for personal use

<b>Name...</b>		Date: January 27, 2019
Voucher No.		Amount ₹
Debit:		
Drawing A/c		5,000
		5,000
Credit:		
Bank A/c		5,000
(Withdrew for Personal use by Cheque No.51003)		
		5,000
Sd/- Manager		Sd/- Accountant

## 3. Prepare the Vouchers to be recorded in the books of M/s Computer Aids:

2019		₹
Jan. 1	Bought computer for resale for cash vide Cash Memo No. 512*	7,200
Jan. 8	Salary paid for the month of December, 2018	10,000
Jan. 10	Sold computer for cash vide Cash Memo No. 64*	12,000
Jan. 15	Withdraw cash from bank for office use vide cheque No. 13456	1,700

Transactions marked with \* are subject to levy of CGST and SGST @ 6% each.

The solution for this question is as follows:

### (i) Accounting voucher for buying computer for resale

M/s. Computer Aids		Date: January 01, 2019
Voucher No.		Amount ₹
Debit:	Purchase A/c	7,200
	Input CGST A/c	432
	Input SGST A/c	432
	(Purchased Computer for Resale vide Cash Memo No. 512; CGST and SGST @ 6% each Paid.)	8,064
Sd/- Manager	Sd/- Accountant	

### (ii) Accounting voucher for salary paid for December

M/s. Computer Aids		Date: January 08, 2019
Voucher No.		Amount ₹
Debit:	Salary A/c	10,000
	(Salary paid for the month of December vide salary sheet No. 29)	
		10,000
Sd/- Manager	Sd/- Accountant	

(iii) Accounting voucher for computer sold in cash

M/s. Computer Aids	
Date: January 10, 2019	
Voucher No.	Amount ₹
Credit:	
Sales A/c	12,000
Output CGST A/c	720
Output SGST A/c	720
(Computer Sold vide Cash Memo No. 64; CGST and SGST @ 6% each charged.)	
	13,440
Sd/- Manager	Sd/- Accountant

(iv) Accounting voucher for withdrawing cash from bank for office use

M/s. Computer Aids	
Date: January 15, 2019	
Voucher No.	Amount ₹
Credit:	
Bank (Withdrawn Cash from Bank vide Cheque No. 13456)	1,700
	1,700
Sd/- Manager	Sd/- Accountant

4. Prepare the Vouchers to be recorded in the books of M/s Elegant Furnitures, New Delhi:

2019		₹
Jan. 1	Bought furniture from Modern Furniture for cash vide Cash Memo No. 241*	7,500
Jan. 8	Paid cash to Mani & Sons for purchase of 2 machines vide Cash Memo No. 1230*	5,000
Jan. 20	Paid for conveyance	150
Jan. 27	Sold old typewriter for cash vide cash receipt No. 314*	500

Transactions marked with \* are subject to levy of CGST and SGST @ 6% each.



The solution for this question is as follows:

(i) Accounting voucher for furniture bought by cash

Received ₹	<b>M/s. Elegant Furnitures</b>	
	Date: January 01, 2019	
	Voucher No.	Amount ₹
	Debit:	
	Purchases A/c	7,500
Revenue Stamp	Input CGST A/c	450
	Input SGST A/c	450
	(Furniture Purchased from Modern Furniture for Cash vide Cash Memo No. 241; CGST and SGST @ 6% each paid.)	
		8,400
	Sd/- Manager	Sd/- Accountant

(ii) Accounting voucher for money paid in cash to Mani and sons for purchase of machines

Received ₹	<b>M/s. Elegant Furnitures</b>	
	Date: January 08, 2019	
	Voucher No.	Amount ₹
	Debit:	
	Machinery A/c	5,000
Revenue Stamp	Input CGST A/c	300
	Input SGST A/c	300
	(2 Machines Purchased from Mani & Sons for Cash vide Cash Memo No. 1230; CGST and SGST @ 6% each paid.)	
		5,600
	Sd/- Manager	Sd/- Accountant

(iii) Accounting voucher for conveyance

Received ₹	<b>M/s. Elegant Furnitures</b>	
	Date: January 20, 2019	
	Voucher No.	Amount ₹
	Debit:	
	Conveyancee (Paid for Conveyance)	150
Revenue Stamp		150
	Sd/- Manager	Sd/- Accountant

(iv) Accounting voucher for selling old type writer in cash

M/s. Elegant Furnitures	
Date: January 27, 2019	
Voucher No.	Amount ₹
Credit:	
Typewriter A/c	500
Output CGST A/c	30
Output SGST A/c	30
(Typewriter Sold for Cash vide Cash Receipt No. 314; CGST and SGST Charged @ 6% each.)	
	560
Sd/- Manager	Sd/- Accountant

**Q.5 Prepare the Vouchers:**

2019		₹
Jan. 5	Received cash from Wahi & Co. on account vide cash receipt No. 551	10,000
Jan. 10	Commission received vide cash receipt No. 520*	10,000
Jan. 15	Sold leather purses for cash vide Cash Memo Nos. 307-310*	6,000
Jan. 24	Sold two old machines vide Cash Memo No. 1560*	3,000

Transactions marked with \* are subject to levy of CGST and SGST @ 6% each.

The solution for this question is as follows:

(i) Accounting voucher for cash received from Wahi & Co.

Name...	
Date: January 05, 2019	
Voucher No.	Amount ₹
Credit:	
Wahi & Co.	10,000
(Cash received from Wahi & Co. vide Cash receipt No. 551)	
	10,000
Sd/- Manager	Sd/- Accountant

## (ii) Accounting voucher for commission received

Name...		Date: January 10, 2019
Voucher No.		Amount ₹
Credit:	Commission A/c	10,000
	Output CGST A/c	600
	Output SGST A/c	600
	(Commission Received vide Cash Receipt No.520; CGST and SGST Charged @ 6% each.)	
		11,200
Sd/- Manager		Sd/- Accountant

## (iii) Accounting voucher for selling leather purses for cash

Name...		Date: January 15, 2019
Voucher No.		Amount ₹
Credit:	Sales A/c	6,000
	Output CGST A/c	360
	Output SGST A/c	360
	(Sold Leather Purses for Cash vide Cash Memo No. 307-310; CGST and SGST Charged @ 6% each.)	
		6,720
Sd/- Manager		Sd/- Accountant

## (iv) Accounting voucher for selling 2 old machines in cash

Name...		Date: January 24, 2019
Voucher No.		Amount ₹
Credit:	Sales A/c	3,000
	Output CGST A/c	180
	Output SGST A/c	180
	(Sold 2 Old Machines vide Cash Memo No. 1560; CGST and SGST Charged @ 6% each.)	
		3,360
Sd/- Manager		Sd/- Accountant

**Q6. Prepare the Transfer Vouchers in the books of Mangla Agencies, Faridabad, Haryana from the Source Vouchers:**

<b>2019</b>		<b>₹</b>
<b>Jan. 7</b>	<b>Purchased goods from M/s Eufora, New Delhi vide Bill No. 912, paid IGST @ 12%</b>	<b>4,700</b>
<b>Jan. 11</b>	<b>Sold goods to M/s Yardley, Faridabad, Haryana vide Bill No. 31596, charged CGST and SGST @ 6% each</b>	<b>5,000</b>
<b>Jan. 31</b>	<b>Depreciation charged on building @ 10% on ₹ 2,00,000</b>	<b>20,000</b>

The solution for this question is as follows:

(i) Accounting voucher for purchasing goods from M/s Eufora

<b>Name...</b>		<b>Date: January 07, 2019</b>
<b>Voucher No.</b>	<b>Amount</b> <b>₹</b>	
<b>Debit:</b>		
Purchases A/c	4,700	
Input IGST A/c	564	
	<b>5,264</b>	
<b>Credit:</b>		
M/s. Eufora	4,700	
Cash A/c	564	
(Bought goods vide Bill No. 912; IGST @ 12% paid in cash.)	<b>5,264</b>	
<b>Sd/-</b> <b>Manager</b>	<b>Sd/-</b> <b>Accountant</b>	

(ii) Accounting voucher for selling goods to M/s Yardley

<b>Name...</b>		<b>Date: January 11, 2019</b>
<b>Voucher No.</b>	<b>Amount</b> <b>₹</b>	
<b>Debit:</b>		
M/s Yardley	5,600	
	<b>5,600</b>	
<b>Credit:</b>		
Sales A/c	5,000	
Output CGST A/c	300	
Output SGST A/c	300	
(Goods Sold vide Bill No. 31596; CGST and SGST @ 6% each charged.)	<b>5,600</b>	
<b>Sd/-</b> <b>Manager</b>	<b>Sd/-</b> <b>Accountant</b>	

(iii) Accounting voucher for depreciation charged on building

Name...	
Date: January 31, 2019	
Voucher No.	Amount ₹
Debit:	
Depreciation A/c	20,000
	20,000
Credit:	
Building A/c (Depreciation Charged on Building 10% on Rs. 2,00,000)	20,000
	20,000
Sd/- Manager	Sd/- Accountant