

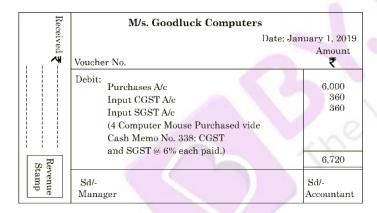
Q.1 Following transactions took place in M/s Goodluck Computers. Prepare the Accounting Vouchers:

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Jan. 30	Cash withdrawn from bank	10,000

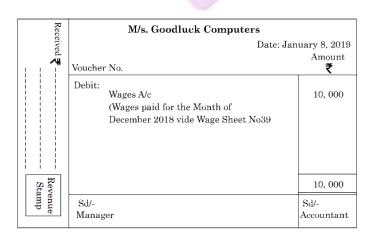
Transactions marked with * are subject to levy of CGST and SGST @ 6% each.

The solution for this question is as follows:

(i) Accounting voucher for buying computer mouse



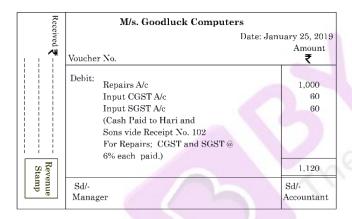
(ii) Accounting voucher for wages paid for December



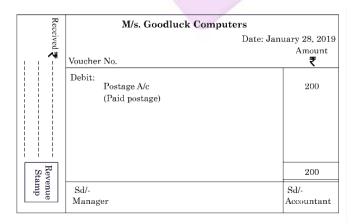
(iii) Accounting voucher for two computers paid in cash

Rec	M/s. Goodluck Computers	
Received ₹	Date: Jan	nuary 12, 2019
🕺	Voucher No.	Amount ₹
Rev	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 1,950
Revenue Stamp	Sd/- Manager	Sd/- Accountant

(iv) Accounting voucher for cash paid to Hari



(v) Accounting voucher for paying postage





(vi) Accounting voucher for cash withdrawn from bank

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(Cash withdrawn from Bank)		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

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

2019	Ctantad business with each	₹
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.



The solution for this question is as follows:

(i) Accounting voucher for Starting business with cash

	Name	
	Date: J	anuary 1, 2019
Voucher	No.	Amount ₹
Credit:	Capital (Started Business with Cash)	2,00,000
		2,00,000
Sd/- Manag	er	Sd/- Accountant

(ii) Accounting voucher for purchasing furniture





(iii) Accounting voucher for opening bank account

Name		
Date: Ja	nuary 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 Input CGST A/c Input SGST A/c	20,000 1,200 1,200
Credit:	22,400 22,400
(Garments Purchased vide Bill No. 291; CGST and SGST @ 6% each payable.)	22,400
Sd/- Manager	Sd/- Accountant

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

Name	
Date: Jan	uary 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/-	Sd/-
Manager	Accountant

(vi) Accounting voucher for selling shirts for cash

Name		
	Date: January	y 15, 2019
		Amount
Voucher No.		₹
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/-	Sc	1/-
Manager	Ac	countant

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

	Name	
	Date: January 20, 201	
Voucher No	0.	Amount ₹
(W	ank Vithdraw Cash from Bank neque No. 23301)	20,000
Sd/- Manager	/ 0-	Sd/- Accountant

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

nuary 27, 2019
Amount
₹
5,000
5,000
5,000
_,
5,000
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

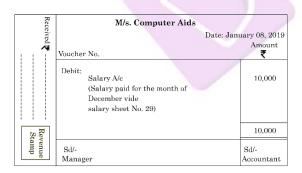
Transactions marked with * are subject to levy of CGST and SGST @ 6% each.

The solution for this question is as follows:

(i) Accounting voucher for buying computer for resale

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

(ii) Accounting voucher for salary paid for December





(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/e	720
	(Computer Sold vide Cash Memo	
	No. 64; CGST and SGST @ 6%	
	each charged.)	13,440
Sd/-		Sd/-
Manag	er	Accountant

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

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

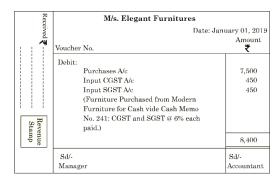
4. Prepare the Vouchers to be recorded in the books of M/s Elegant Furnitures, New Delhi:

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



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



(iii) Accounting voucher for conveyance





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

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

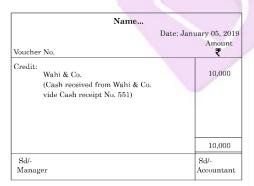
Q.5 Prepare the Vouchers:

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:

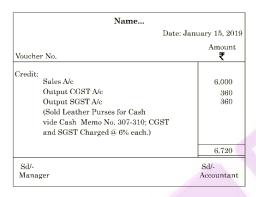
(i) Accounting voucher for cash received from Wahi & Co.



(ii) Accounting voucher for commission received

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

(iii) Accounting voucher for selling leather purses for cash



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

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



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

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

The solution for this question is as follows:

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

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

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

Name	
Date: Ja	nuary 11, 2019
Voucher No.	Amount ₹
Debit: M/s Yardley	5,600
	5,600
Credit: 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.)	
	5,600
Sd/-	Sd/-
Manager	Accountant



(iii) Accounting voucher for depreciation charged on building

Name	
Date: Jan	nuary 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
on Rs. 2,00,000)	20,000
Sd/- Manager	Sd/- Accountant