DATASOFT
-INSTITUTE-

An ISO 9001:2015 Cer. Institute

Tally : *Exercise Sheet*

1. Started business with cash Rs. 500000/-
2. Purchase goods of Rs. 50000 from Ravi electricals on credit.
3. Purchase goods of Rs. 25000.
4. Taken Loan as Cash from SBI Rs. 250000. & from UBI Rs. 125000.
5. Deposit Rs. 75000 to SBI A/c, 45000 to UBI A/c & Rs. 25000 to HDFC A/c.
6. Paid Interest 4% on taken loan amount from SBI and payment made by cheque of SBI.
7. Transfer Rs. 15000 from UBI to SBI.
8. Makes the transaction to make equal amount in all of the bank A/c.
9. Sale goods of Rs. 12500.
10. Sale goods of Rs. 5000 on credit to M/S Orbit Electronics.
11. Withdraw Am. 5000 from HDFC Bank for private use.
12. Purchase goods of Rs. 24550 from A.K. Sharma on credit & discount received 6%.
13. Sale goods of Rs. 2500 & discount allowed 5%.

Ledger A/c	Group Name
Capital A/c	Capital Accounts
Cash **(already exist)**	Cash-in-Hand
Purchase A/c	Purchase Accounts
Ravi Electricals A/c	Sundry creditors
SBI Loan A/c	Loans Liabilities
UBI Loan A/c	
Int on SBI Loan A/c	Indirect expenses
SBI Bank A/c	Bank Accounts
UBI Bank A/c	
HDFC Bank A/c	
Sales A/c	Sales Accounts
M/s Orbit Electrical A/c	Sundry debtors
Drawing A/c	Capital Accounts
Discount Received A/c	Direct incomes
A K Sharma A/c	Sundry Creditors
Discount Allowed A/c	Direct Expense

TRIAL BALANCE – GROUP WISE

Particulars	Debit	Credit
Capital Account	5,000	5,00,000
Loans (Liability)		3,75,000
Current Liabilities		73,077
Current Assets	8,54,875	
Sales Accounts		20,000
Purchase Accounts	99,550	
Direct Incomes		1,473
Direct Expenses	125	
Indirect Expenses	10,000	
Grand Total	**9,69,550**	**9,69,550**

TRIAL BALANCE – LEDGER WISE (F5)

Particulars	Debit	Credit
A K Sharma A/c		23,077
Capital A/c		5,00,000
Cash-in-Hand	7,19,875	
Discount Allowed	125	
Discount Received		1,473
Drawing A/c	5,000	
HDFC Bank A/c	40,000	
Int on SBI Loan A/c	10,000	
M/s Orbit Elec A/c	5,000	
Purchase A/c	99,550	
Ravi Electricals A/c		50,000
Sale A/c		20,000
SBI Bank A/c	45,000	
SBI Loan A/c		2,50,000
UBI Bank A/c	45,000	
UBI Loan A/c		1,25,000
Grand Total	**9,69,550**	**9,69,550**