

Advertisement	6,800
Purchases	10,000
Office equipment	1,500
Creditors	34,600
Drawings	1,450
Discount	100
Salaries	1,200
Rent	3,600
Discount allowed	50
Commission earned	300
Debtors	33,400
Interest on Investment	1,000

9. Enter the following transactions in the Three Column Cash Book of Mr. Deva.

2020

March	1	Cash in hand ₹ 15,000
	3	Cash Sales ₹ 3,000
	4	Paid Babu ₹ 2,370 and discount received ₹ 30
	8	Drawn from Bank for office use ₹ 1,500
	15	Bought furniture and paid by cheque ₹ 3,500
	20	Received commission ₹ 350
	23	Purchased from Joy and payment made by cheque ₹ 4,500
	29	Received from Subir ₹ 3,950 in full settlement of debt ₹ 4,000

10. From the following Trial Balance of Mr. Amar as on 31-03-2022 prepare Final Accounts.

Particulars	Dr.	Cr.
Opening Stock	25,000	—
Bills receivable and payable	5,000	6,000
Returns	2,500	3,500
Wages	9,600	—
Purchases	1,03,500	—
Sales	—	1,62,500
Salaries	11,000	—
Rent	3,500	—
Electricity expenses	1,500	—
Insurance	1,300	—
Machinery	30,000	—