

# Computerised Accounting Practical

Model # I002

Project No:

Title : **Voucher Entry - Purchase and Sales Accounts**

## Question

Enter the following transactions using appropriate accounting vouchers and show the purchase and sales Ledgers of Premier Traders, Malappuram

01/01/2017 Started business with cash ₹ 150000

01/01/2017 Deposited in to SBI ₹ 40000

01/01/2017 Purchased goods from Kamal ₹ 25000

02/01/2017 Purchased goods ₹ 5000

02/01/2017 Sold goods ₹ 4000

02/01/2017 Purchased goods for ₹ 10000 and paid by cheque

02/01/2017 Sold goods on credit to Aneesh for ₹ 15000

## Procedure

Step-1 : Open GNUKhata Accounting Software (Application→ Office→ GNUKhata)

Step-2 : Create a Company in the Name 'Anand Traders' with necessary details.

### Menu Bar→ Create Organisation

Step-3 : Analyse the transactions and create necessary Ledger Accounts

### Master → Create Accounts

Step-4 : Enter the transactions through appropriate vouchers as listed below

Date	Transaction	Voucher Type	Debit Account	Debit Amount	Credit Account	Credit Amount
01/01/2017	Started Business with cash	Receipt	Cash	150000	Capital	150000
01/01/2017	Deposited cash into SBI	Contra	SBI	40000	Cash	40000
01/01/2017	Credit Purchase from Kamal	Purchase	Purchases	25000	Kamal	25000

02/01/2017	Purchased Goods	Purchase	Purchases	5000	Cash	5000
02/01/2017	Sold goods for Cash	Sales	Cash	4000	Sales	4000
02/01/2017	Purchased goods by cheque	Purchase	Purchases	10000	SBI	10000
02/01/2017	Credit Sales to Aneesh	Sales	Aneesh	15000	Sales	15000

Step-5 : To View Cash Purchase Account Go to **Report** → **Ledger** → Select **Purchase** and uncheck the option '**Monthly Ledger**', Set **From Date** as 01/01/2017 and **To Date** as 02/01/2017 and then click **View** Button

Step-6 : Repeat the above step to view the Sales Account

## Output

### Purchase Account

Premier Traders (Profit Making)				Financial Year : 01-01-2017 to 31-12-2017			
Ledger Account : Purchases				Period : 01-01-2017 to 02-01-2017			
Date	V. No.	Status	Type	Particulars	Debit	Credit	Balance
01-01-2017	1		Purchase	Kamal	25000.00		25000.00(Dr)
02-01-2017	2		Purchase	Cash	5000.00		30000.00(Dr)
02-01-2017	3		Purchase	SBI	10000.00		40000.00(Dr)
				Total of Transactions	40000.00	0.00	
02-01-2017	-			Closing Balance C/F		40000.00	
				Grand Total	40000.00	40000.00	

### Sales Account

Premier Traders (Profit Making)				Financial Year : 01-01-2017 to 31-12-2017			
Ledger Account : Sales				Period : 01-01-2017 to 02-01-2017			
Date	V. No.	Status	Type	Particulars	Debit	Credit	Balance
02-01-2017	1		Sales	Cash		4000.00	4000.00(Cr)
02-01-2017	2		Sales	Aneesh		15000.00	19000.00(Cr)
				Total of Transactions	0.00	19000.00	
02-01-2017				Closing Balance C/F	19000.00		
				Grand Total	19000.00	19000.00	

