# **Recording of Transactions**

1. Prepare the Accounting Equation for the year ended on 31st March 2015 on the basis of the following information:

1. Mr. X Started business with Cash Rs. 1,50,000, Furniture Rs. 50,000, Goods/ Stock Rs. 30,000 & Machinery Rs. 2,00,000.

2. He sold goods Costing Rs. 25,000 at a profit 20% above cost & half of the payment received in Cash and received a bill for the remaining balance.

3. He paid salary Rs. 10,000, commission Rs. 2000 & Commission Still outstanding Rs. 1,000.

4. He purchased goods from Ram of Rs, 25,000.

5. Deprecate Machinery at 20 % p.a. & Furniture at 10 % p.a.

- 6. He paid Insurance Rs. 12,000 p.a. (from 1st Oct to 30th Sept every year)
- 7. He withdrew Rs. 10,000 for personal use.
- 8. He paid to Ram Rs. 23,500 in full settlement of his account.
- 9. He received cash on the maturity of Bill.

10. Interest on Capital is to be credited at 5 % p.a. Solution: Accounting Equation

Solutions:

Accounting Equation

Assets	=	Capital + Liabilities
Cash Goods Machinery Furniture B.R. Prepaid	=	Capital O/S Creditors





Transactions			
	Insurance	=	Comm
1. Commenced Business	1,50,000 + 30,000 + 2,00,000 + 50,000 + - + -	=	4,30,000 + - + -
2. Sold goods at 20% profit	+ 15,000 + -25,000 + 0 + 0 + 15,000 + -	=	+ 5,000 + - + -
N.E.	1,65,000 + +5000 + 2,00,000 + 50,000 + 15,000 +	=	43,500 + - + -
3. Paid Salary & Comm. Out- standing	- 12,000 + 0 + 0 + 0 + 0 +	=	-13,000 + 1,000 + -
N.E.	1,53,000 + +5,000 + 2,00,000 +50,000 + 15,000 +	=	4,22,000 + 1,000 + -
4. Purchased goods from ram Rs. 25000	0 + 25,000 - 0 - 0 + 0 +	=	0 + 0 + 0
N.E.	1,53,000 + 30,000 + 2,00,000 + 50,000 + 15,000 +	=	4,22,000 + 1,000 + 25,000
5. Depreciate Machine @ 20 % & Furniture @ 10 %	0 + 0 + -40,000 + -5,000 + 0 +	=	- 45,000 + 0 + 0
N.E.	1,41,000 + 30,000 + 1,60,000 + 45,000 + 15,000 +	=	3,77,000 + 1000 + 25,000



6. Insurance paid for one year Rs. 12,000	- 12,000 + 0 + 0 + 0 + 0 + 6,000	=	- 6000 + 0 + 0
N.E.	1,31,000 + 30,000 + 1,60,000 + 45,000 + 15,000 + 6,000	=	3,71,000 + 1,000 + 25,000
7. Drawing Rs. 10,000	- 10,000 + 0 + 0 + 0 + 0 + 0	=	- 10,000 + 0 + 0
N.E.	1,31,000 + 30,000 +1,60,000 + 45,000 + 15,000 + 6,000	=	3,61,000 + 1,000 + 25,000
8. Paid to Ram in Full settlement	- 23,500 + 0 + 0 + 0 + 0 + 0	=	+ 1,500 + 0 + 25,000
N.E.	1,07,500 + 30,000 + 1,60,000 + 45,000 + 15,000 + 6,000	=	3,62,500 + 1,000 + 0
9. Received cash for bill at maturity	+ 15,000 + 0 + 0 + 0 - 15,000 + 0	=	0 + 0 + 0
N.E.	1,22,500 + 30,000 + 1,60,000 + 45,000 + 0 + 6,000	=	3,62,500 + 1,000 + 0
10. Interest on Capital @ 5% p.a.	0 + 0 + 0 + 0 + 0 + 0	=	+ 21,500 + 0 + 0
			+ 21,500 + + 0
	1,22,500 + 3,000 + 1,60,000 + 45,000 + 0 +		

	N.E.	6,000	=	3,62,500 + 100 + 0
--	------	-------	---	--------------------

# 2. Analyse the following transactions by using the "Traditional Approach" of Debit/Credit

<b>S. No.</b>	Transactions	Amount (Rs.)
1	Ram Started business with cash	1,00,000
2	He purchased goods for cash	20,000
3	Sold goods to ram	30,000
4	Paid salary	5,000
5	Withdrew cash for personal use	10,000
6	Cash deposited into Bank	20,000
7	Bought goods from Mohan	15,000
8	Sold goods for cash	16,000
9	Purchased machinery for cash	50,000
10	Depreciate machinery @ 10 % p.a.	5,000

#### Solution: Analysis of Transactions

S. No.	Transactions	Account Effected	Nature of A/c	Rules	Debit (Rs.)	Credit (Rs.)
1	Commenced	Cash	Real	Debit what comes in	1,00,000	
1	Business	Capital	Personal	Credit the Giver		1,00,000
		Purchase	Nominal	Debit all	20,000	





2	Bought Goods			expense		
	for cash	Cash	Real	Credit what goes out		20,000
2	Sold goods to	Ram	Personal	Debit the receiver	30,000	
3	ram	Cash	Real	Credit what goes out		30,000
4	Paid Salary	Salary	Nominal	Debit all expense	5,000	
4	Palu Salai y	Cash	Real	Credit what goes out		5,000
5	Drawing	Drawing	Personal	Debit the receiver	10,000	
	Drawing	Cash	Real Personal	Credit what goes out		10,000
6	Cash deposited	Bank	Personal	Debit the receiver	20,000	
	into bank	Cash	Real	Credit what goes out		20,000
7	Bought goods	Purchase	Nominal	Debit all expense	15,000	
	from Mohan	Mohan	Personal	Debit the giver		15,000
8	Sold goods for	Cash	Real	Credit what comes in	16,000	
0	cash	Sales	Nominal	Credit all		16,000



				income		
Machinery	Machinery	Real	Debit what comes in	50,000		
9	9 purchased	Cash	Real	Credit what goes out		50,000
10	Depreciate	Depreciation	Nominal	Debit all expense	5,000	
10	machinery @ 10 %	Machinery	Real	Credit what goes out		5,000

## Rules of Debit /Credit under Modern Approach

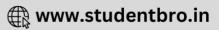
Effect	Assets	Expenses/ Loss	Income/ Gains	Liability	Drawing	Capital
Increase	Dr.	Dr.		Cr.	Dr.	Cr.
Decrease	Cr.		Cr.	Dr.		Dr.

# 3: Analyse the transactions Illustration 2 by using the "Modern Approach" of Debit/Credit

## Solution: Analysis of Transactions

S. No.	Transactions	Accounts Effected	Nature Of A/C	Rules	Debit (Rs.)	Credit (Rs.)
1	Commenced	Cash	Assets	Increase	100000	
	Business	Capital	Capital	Increase		100000
<b>_</b>	Bought Goods for cash	Purchase	Expense	Increase	20000	
2		Cash	Assets	Decrease		20000





3	Sold goods to ram	Ram	Assets	Increase	30000	
		Sales	Income	Increase		30000
1	paid salary	Salary	Expense	Increase	5000	
4	palu salal y	Cash	Assets	Decrease		5000
F	Drowing	Drawing	Drawing	Increase	10000	
5	Drawing	Cash	Assets	Decrease		10000
6	Cash deposited	Bank	Assets	Increase	20000	
0	into bank	Cash	Assets	Decrease		20000
7	Bought goods	Purchase	Expense	Increase	15000	
	from Mohan	Mohan	Liability	Increase		15000
8	Sold goods for	Cash	Assets	Increase	16000	
0	cash	Sales	Income	Increase		16000
	Machinewy	Machinery	Assets	Increase	50000	
9	Machinery purchased	Cash Cash	Assets	Decrease		50000
10 Boug	Depreciate	Depreciation	Loss	Increase	5000	
	machinery @10 % Bought goods from Mohan	Machinery	Assets	Decrease		5000

4: Prepare a Debit vouchers of XYZ traders, 10, Patel Nagar, New Delhi from the following information. Aug. 1 2015 Salary paid for the Month of July 2015 vide salary sheet No. 7 Rs. 15,000

Solution:





#### **Debit Voucher**

	M/s XYZ Traders10, Patel Nagar, New DelhiVoucher No . 215 Date. 01/08/2015			
Received Rs	DEBIT :- Salary A/c (Being salary paid for July 2015 vide salary sheet no. 7. Total	Amount (In Rs.) 15,000 15,000		
Affix Revenue stamp	Signature Manager Signature Accountant	·		

5: Prepare a Credit vouchers of Shyam traders, 156, Subhash Nagar, New Delhi from the following information.:- Oct.5, 2015 Sold goods for cash vide cash memo no. 401 Rs. 16,600.

Solution:

#### **Credit Voucher**

	M/s Shyam Traders 156, Subhash Nagar, New Delhi	
	Voucher No . 520 Date. 05/10/2015	
	DEBIT :- Sales A/c	Amount (In Rs.)
Gat	: More Learning Materials Here : 🌓 🔼 CLICK HERE (>>>>	www.studentbro.in

Being Cash Sales vide cash memo no. 401	16,600
Total	16,600
Signature Manager Signature Accountant	

6: Prepare a Transfer voucher of Shyam traders, 156, Subhash Nagar, New Delhi from the following information.:- Feb. 15, 2015 Sold goods to Ram Traders vide Invoice/Bill no. 120 Rs. 24,000.

Solution:

**Transfer Voucher** 

M/s Shyam Traders 156, Subhash Nagar, New Delhi				
Voucher No . 102 Date.15/02/2015				
DEBIT: - Ram Traders	Amount (Rs.)			
DEDII Rain Hauers	24,000			
Total				
	24,000			
	Amount (Rs.)			
CREDIT: - Sales A/c (Being Cash Sales vide Invoice/Bill no120)	24,000			
Total				
	24,000			
	•			

Get More Learning Materials Here : 📕



# 🕀 www.studentbro.in

Signature Manager Signature Accountant

Example: Purchase of goods worth Rs. 5,000 from Ramesh by the business firm.

#### The simple entry is.

Solution:

#### JOURNAL

Date	Particulars	L.F.	Amount (Rs.) Dr.	Amount (Rs.) Cr.
	Purchase A/C Dr. To Ramesh (Being goods purchased from Ramesh)			

# Example: A business firm pays rent Rs. 2,000, salaries Rs. 1,500, freight Rs. 500 on 1 Jan. 2013, the single compound entry is

#### JOURNAL

Date	Particulars	L.F.	Amount (Rs.) Dr.	Amount (Rs.) Cr.
	Rent A/c Dr. Salaries A/c Dr. Freight A/c Dr. To Cash A/c (Being Rent, Salary and freight Paid Cash)		2,000 1,500 500	4,000

In Double Compound Entry, several accounts are to be debited which are accompanied by several credit accounts.



Example: A firm receives cash Rs. 20,000 and cheque Rs. 10,000 in return of sale of goods for Rs. 25,000 and furniture Rs. 5,000.

#### Solution:

### JOURNAL

Date	Particulars	L.F.	Amount (Rs.) Dr.	Amount (Rs.) Cr.
	Cash A/c Dr. Bank A/c Dr. To Sales A/c To Furniture A/c (Being goods & Furniture sold for Cash)		20,000 10,000	20,000 10,000

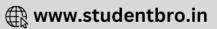
Example: The various balances of xyz ltd on 1st April 2013 were as follows Debt Balance: Cash Rs. 20,000 furniture Rs. 50,000 Building Rs. 1,00,000 & Debtors Rs. 30,000 Credit Balance: Creditors Rs. 50,000, Bank Ioan Rs. 25,000.

Solution:

### JOURNAL

Date	Particulars	L.F.	Amount (Rs.) Dr.	Amount (Rs.) Cr.
	Cash A/c Dr.			
	Furniture A/c Dr.			
	Building A/c Dr.			
	Debtors A/c Dr.		20,000	
	To Creditors A/c		50,000	
	To Bank Loan A/c		1,00,000	
	To Capital A/c		30,000	50,000
	Being recording of the opening			25,000
				1,25,000





7: Pass necessary Journal entries relating to Mr. X for the month of January 2015.

- Jan. 1 Started business with Rs. 20,000 and furniture Rs. 4,000
- Jan. 1 Bought shop fitting Rs. 4,000 and a car Rs. 6,000 and payment made in cash.
- Jan. 2 Paid into Bank Rs. 8,000
- Jan. 3 Paid rent Rs. 2,000 by cheque.
- Jan. 10 Purchased on credit goods for Rs. 5,000 from Mr. Khatana.
- Jan. 10 Cash Sales Rs. 10,000
- Jan. 12 Paid wages Rs. 500 and Commission Rs. 200 by cash.
- Jan. 15 Sold good to shyam Rs. 15000
- Jan. 20 Bank charges Rs. 500
- Jan. 21 Withdrew cash for personal use Rs. 5,000
- Jan. 23 Bought goods for cash Rs. 14,000.
- Jan. 25 Paid to Mr. Khatana by cash 4800 in full settlement of his account.
- Jan. 28 Received cash from shyam Rs. 14500 in full settlement of his account.
- Jan. 31 Salary outstanding for the month Rs. 5,000
- Jan. 31 Paid insurance charges for whole year in advance Rs. 12,000
- Solution:
- In the books of Mr. X.
- Journal





Date	Particulars	L.F.	Amount (Rs.) Dr.	Amount (Rs.) Cr.
2015				
Jan 01	Cash A/c Dr. Furniture A/c Dr. To Capital A/c (Being business started with cash and furniture).		20,000 4,000	24,000
Jan 01	Furniture & Fitting A/c Dr. Car A/c To Cash A/c (Being Purchase of Fitting & Car.)		4,000 6,000	10,000
Jan 02	Bank A/c Dr. To Bank A/c (Being cash paid by cheque)		8,000	8,000
Jan 03	Rent A/c Dr. To Bank A/c (Being rent paid by cheque)		2,000	2,000
Jan 10	Purchase A/c Dr. To Mr. Khatana (Being goods purchased on Credit from Mr. Khatana)		5,000	5,000
Jan 12	Commission A/c Dr. Wage A/c Dr. To Cash (Being wages & Commission paid by cash)		200 500	700



	Shyam Dr.		
Jan 15	To Sales A/c (Being goods to shyam on credit)	15,000	15,000
Jan 15	Bank Charges A/c Dr. To Bank A/c (Being bank charges debited from bank A/C)	500	500
Jan 15	Drawing A/c Dr. To Cash A/c (Being Cash withdrew for personal use)	5,000	5,000
Jan 15	Purchase A/c Dr. To Cash A/c (Being goods purchased by cash)	14,000	14,000
Jan 15	Mr. Khatana Dr. To Cash A/c To Discount Received A/c (Being cash paid to Mr. Khatana in full Sett.)	5,000	4,800 200
Jan 15	Cash A/c Dr. Discount Allowed A/c Dr. To Shyam (Being cash received from shyam in full sett.)	14,500 500	15,000
Jan 15	Salary A/c Dr. To Outstanding Salary A/c	5,000	5,000



	(Being salary due but not paid)		
Jan 15	Prepaid Insurance A/c Dr. Insurance A/c Dr. To Cash A/c (Being insurance paid for the whole year)	11,000 1,000	12,000

8:

2015	Transactions	Rs.	2015	Transactions	Rs.
Jan 1	Cash in Hand	12,000	Jan 5	Received from Ram	3,000
Jan 7	Paid Rent	300	Jan 8	Sold Goods	5,000
Jan 10	Paid to Shyam	7,000	Jan 15	Purchased goods from Mohan	5,000
Jan 27	Purchased furniture	2,000	Jan 31	Paid Salaries	1,000

## Solution:

Receipt (Dr.) Cash Book (Single Column) Payment Cr

Date	Particulars	V.N.	L.F.	Amt	2015	Particulars	V.N.	L.F.	Amt
2015					2015				
Jan 01	To Balance B/d			12,000	Jan 07	By Rent A/c			300
Jan 05	To Ram			3,000	Jan 10	By Shyam			7,000
Jan 08	To Sales A/c			3,000	Jan 27	By Furniture A/c			2,000





				Jan 31	By Salaries A/c		1,000
				Jan 31	By Balance c/d		7,700
			18,000				18,000
Feb 01	To Balance b/d		7,700				

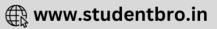
9: Enter the following transactions in the cash book with discount column for the month of April 2015.

- 1. Cash in hand Rs 50,000
- 2. Cash Sales Rs 25,000
- 3. Goods sold to Aryan on credit for Rs. 20,000
- 4. Purchased goods from Khushi on credit for Rs. 30,000.
- 5. Purchased stationary for Rs. 1,000 in cash.
- 6. Received from Aryan Rs. 19,500 in full settlement.
- 7. Paid to Khushi Rs. 29,000 as full & final payment.
- 8. Deposited into bank Rs. 5,000.
- 9. Paid to Vishal, on old creditor Rs. 9,800 and received discount of Rs. 200.

#### Solution:

Receipt (Dr.) Cash Book (Single Column) Payment (Cr)





Date	Particulars	V.N.	L.F.	Disc- ount	Amt	2015	Particulars	V.N.	L.F.	Disc- ount	Amt
2015						2015					
Apr 01	To Balance B/d				50,000	Apr14	By Stationary				1000
Apr 11	To Sales A/c				25,000	Apr26	By Khushi			1000	29,000
Apr 25	To Aryan			500	19,500	Apr27	By Bank A/c				5,000
						Apr30	By Vishal			200	9,800
						Apr30	By Bal c/d				49,700
				500	94,500					1,200	94,500
Feb 01	To Balance b/d				49,700						

10: Record the following transactions in the cash book with cash, Bank and discount columns.:- 2015

Jan. l Cash balance Rs. 10,000 & Bank balance Rs. 7,000.

Jan. 2 Cash received from sale of furniture Rs. 8,000 and paid into Bank 5,000

Jan. 5 Paid to Mr. Kasana by Cheque Rs. 2,000, who allowed discount of 50

Jan. 10 Received cheque from Mr. Nagar for Rs. 2,400 and allowed him discount of Rs. 100.



Jan. 15 Paid wages by cash Rs. 500 and salaries by cheque Rs. 1,000.

Jan. 20 Deposited Mr. Nagar Cheque into Bank.

Jan. 22 Drawn from Bank for office use Rs. 2,000.

Jan. 25 withdraw cash Rs. 1,000 and from bank Rs. 500 for personal use.

Jan. 30 Received cheque from Mr. Lohiya for Rs. 2,500 and paid into Bank

Solution:

Date	Particulars	V.N.	L.F.	Cash Rs.	Bank Rs.	Disc- ount	Date	Particulars	V.N.	L.F.	Cash Rs.	Bank Rs.	Disc- ount
2015							Jan 2	By Bank A/c		С	5,000		
Jan 01	To Bal b/d			10,000	7,000		Jan 5	By Mr. Kasana				2,000	
Jan 02	To Furniture			8,000			Jan 5	By Wages A/c			500		
Jan 02	To Cash A/c		с		5,000		Jan 15	By Salaries A/c					
Jan 20	To Mr. Nagar				2,400	100	Jan 22	By Cash		с		2,000	
Jan 22	To Bank A/c		с		2,000		Jan 25	By Drawing A/c			1,000	500	
Jan 30	To Mr. Lohiya				2,500		Jan 31	By Bal c/d			13,500	11,400	50

Receipt (Dr.) Cash Book (Single Column) Payment (Cr.)

11: Prepare a Petty Cash book on the imprest system from the following transactions:-

2015 Amt. (Rs.)

Jan. 1 Received from Head cashier 1,000

Jan. 2 Bought stationary 80

Jan. 3 Paid for registered post 120

Jan. 4 Bought Pen/Pencils for office use 90

Jan. 4 Paid for Speed Post 50

Jan. 5 Paid for refreshment 250

Jan. 6 Bought postal stamps 40

Solution:

**Petty Cash Book** 

#### **Receipt:-**

Receipts	Date	Particular	V. No.	Total Expense	Stationary	Postage	Sundries
	2015						
1000	Jan 1	To Cash					
	Jan 2	By Stationary		80	80		
	Jan 3	By Postage		120		120	
	Jan 4	By Stationary		90	90		
	Jan 4	By Speed Post		50		50	
	Jan 5	By Refreshment		250			250

Get More Learning Materials Here : **\_** 



# www.studentbro.in

	Jan 6	By Postage	40		40	
Total	Jan 7		630	170	210	250
	Jan 7	By Bal c/d	370			
370	Jan 8	To Bal b/d				
630	Jan 8					

12: Enter the following transaction in the Purchase Book of M/s Ajeet Stationers.

2015

Aug.1Brought from Agarwal Book House (Invoice No. 205)

25 Dozen Pencils @ Rs. 30 per dozen

20 Dozen Ball pens @ Rs. 10 per pen

Trade discount @ 10%

Aug.5 Brought furniture of Rs. 20,000 on credit from M/s Interior Decor (Invoice No. 109)

Aug.8 Shivani Bros, sold to us (Invoice No. 626)

30 Registers @ 50 each

50 Note Books @ Rs. 20 each

Aug.17 Brought from Tushar stationers: (Cash Memo No. 101)

300 Refills @ Rs. 5 each

10 Ink pads @ Rs. 50 each

Trade discount @ 10%

Solution:- In the Books of M/s Ajeet Traders

**PURCHASE BOOK** 





Date	Particular	Dr. Note	L.F.	Details	Amount
2015 Aug 01	Aggarwal Book House 25 Dozen Pencils @ Rs. 30 each 20 Dozen Pens @ Rs. 10 each	205		750 2,400	
				3,150	
	Less Trade Discount 10%			315	2,835
Aug 08	Shivani Bros. 30 Registers @ Rs. 50 each 50 Note Books @ Rs. 20 each	636		1,500 1,000	2,500
Aug 31	Purchase Cr. Dr.				5,335

13: from the following transactions, Prepare a Sales Book of Subhash Furnitures.

2015

Jul.7 Sold to Anil furniture house (Invoice No. 107)

200 Tables @ Rs.150 each

100 Chairs @ Rs.100 each

Trade discount @ 10%

Jul.8 Sold Air Conditioner to Ram Rs. 12,000

Jul.20 Sold to Rama Furniture's (Cash Memo no. 3001)

10 Beds @ Rs. 2,500 each

Jul.29 Sold to Jitesh Woods (Invoice No. 506)

10 Dressing tables @ Rs. 1,700 each

5 tables @ Rs. 500 each

Trade Discount @ 10%



### Solution: In the books of M/s Subhash furniture's

#### Sales Book

Date	Particular	Dr. Note	L.F.	Details	Amount
2015 July 07	Anil Furniture House 200 Tables @ Rs. 150 each 100 Chairs @ Rs. 100 each	107		30,000 10,000	
				40,000	
	Less Trade Discount 10%			4,000	36,000
July 29	Jitesh Woods. 10 Dressing Tables @ Rs. 1,700 each 5 Tables @ Rs. 500 each	506		17,000 2,500	
				19,500	
	Less Trade Discount 10%			1,950	17,550
Jul 31	Sales Book Cr.				53,550

14: Enter the following transactions in the Purchases Returns Book of Vikas Traders

2015

Aug.5 Returned to Agarwal Book House (Debit Note No. 105)|

5 Dozen Pencils @ Rs. 30 per Dozen

Trade Discount @ 10%

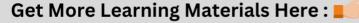
Aug.10 Returned to Shivani Bros. (Debit Note No. 106)

5 Resisters @ Rs. 50 each.

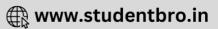
Solution:- In the Books of M/s Vikas Traders

#### PURCHASE RETURNS BOOK

Date	Particular	Dr. Note	L.F.	Details	Amount
2015 Aug 05	Aggarwal Book House 5 Dozen Pencils @ Rs. 30 per	105		150	







	Dozen10 Less Discount 10%		15	135
Aug 10	Shivani Bros. 5 Registers @ 50 each	106	250	250
Jul 31	Purchase Returns Book Cr.			385

15: from the following transactions, Prepare a Sales Returns Book of Subhash

furniture's.

2015

#### Jul-09 Returned by Anil furniture house (Credit Note No.209)

5 Table @ Rs. 150 each

10 Chairs @ Rs. 100 each

Trade discount @ 10%

Jul-30 Returned by Jitesh Woods (Credit Note No.210)

1 Dressing tables @ Rs. 1700 each

Trade discount @ 10%

Solution:- In the books of M/s Subhash furniture's

Sales Returns Book

Date	Particular	Cr. Note	L.F.	Details	Amount
2015 July 07	Anil Furniture House 5 Table @ Rs. 150 each 10 Chairs @ Rs. 100 each	209		750 1,000	
				1,750	
	Less Discount 10%			175	1,575
Jul 29	Jitesh Woods 1 Dressing Table @ Rs. 1,700 each Less:- Trade discount 10%	210		1,700 170	1,530
Jul 31	Sales Return A/c				3,105

