

## YouTube Channel: VK Computer Solution

### Opening Transactions:

- 1.4.2025. Start Business with Capital: ₹1,50,000
- 1.4.2025. Cash Deposited in Bank: ₹50,0000
- 1.4.2025. Cash Transferred to Petty Cash: ₹10, 0000
- 1.4.2025. Security Deposit to Curly: ₹15,000. Rent Starting (1st Apr-25): ₹5,000/month

### 1-5-2025.Purchase from Ravi (UP) on Credit (GSTIN: 09ABCDP1234N1ZU)

Total : 634000

- Computer (20 units) – ₹15,000 (Tax: 18%)
- Mouse (20 units) – ₹500 (Tax: 12%)
- CPU (20 units) – ₹12,000 (Tax: 12%)

### 1-5-2025 Purchase from Nitin (Delhi) on Credit (GSTIN: 07ABCDP1321N1ZU)

Total : 217000

- TV (20 units) – ₹5,000 (Tax: 12%)
- Fan (20 units) – ₹5,000 (Tax: 5%)

### 1-5-2025 Goods Sold to Cash Nitin (UP) – Unregistered

Total : 691900

- Computer (10 units) – ₹25,000
- Mouse (10 units) – ₹1,000
- CPU (10 units) – ₹18,000
- TV (10 units) – ₹8,000
- Fan (10 units) – ₹9,000

### 1-5-2025. Goods Sold to Uday on Credit (Haryana) (GSTIN Not Provided)

Total : 376350

- Computer (9 units) – ₹25,000
- Mouse (7 units) – ₹1,000
- CPU (9 units) – ₹10,000

### Expense & GST Payment Entries

- 1-6-2025. Rent Paid in Cash: ₹5,000
- 1-6-2025. Paid GST (IGST): ₹ 35380

Balance Sheet : 2718400

Trial Balance : 3285000

Profit & Loss : 374500

Stock : 190500