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JOURNAL OF SUJATA LTD.

Date	Particulars	L.F.	Debit (Rs.)	Credit (Rs.)
	Bank A/c Dr. To 9% Debenture Application and Allotment A/c (Debenture application money received)		45,00,000	45,00,000
	9% Debenture Application and Allotment A/c Dr. Discount/Loss on issue of Debenture A/c Dr. To 9% Debentures A/c (Issue of 50,000, 9% Debenture of Rs. 100 each @ 10% discount)		45,00,000 5,00,000	50,00,000
	Securities Premium Reserve A/c Dr. Statement of Profit & Loss A/c Dr. To Discount/ Loss on issue of Debenture A/c (Discount on issue of debentures written off)		3,00,000 2,00,000	5,00,000