



Date	Particulars	L.F.	Debit (Rs.)	Credit (Rs.)
(i)	Closing Stock A/c To Trading A/c (Closing Stock recorded)	Dr.	80,000	80,000
(ii)	Salaries A/c To Outstanding Salaries A/c (Salaries outstanding recorded)	Dr.	21,000	21,000
(iii)	Prepaid Insurance A/c To Insurance Expense A/c (Insurance prepaid recorded)	Dr.	10,000	10,000
(iv)	Rent Received A/c To Rent Received in Advance A/c (Rent received in advance recorded)	Dr.	6,000	6,000
(v)	Accrued Commission A/c To Commission A/c To Output CGST A/c To Output SGST A/c (Accrued Commission recorded)	Dr.	1,770	1,500 135 135



Date	Particulars	L.F.	Debit (Rs.)	Credit (Rs.)
(vi)a	Loss by Fire A/c To Purchases A/c To Input CGST A/c To Input SGST A/c (Goods distroyed by Fire)	Dr.	23,600	20,000 1,800 1,800
(vi)b	Insurance Company A/c Profit & Loss A/c To Loss by Fire A/c (Claim of Loss of goods by fire approved by insurance Company for short amount recorded)	Dr.	15,000 8,600	23,600

