

XI Accountancy D.K.Goel 2024 Edition	Journal Practical Questions - 01	AccountsAptitude.com 
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MANOHAR LAL & SONS

Date	Description	LF	Debit (₹)	Credit (₹)
2023				
March 01	Cash Account Dr. To Capital Account (Capital introduced by the Proprietor in cash)		60,000	60,000
02	Furniture Account Dr. To Cash Account (Furniture purchased in cash)		10,000	10,000
04	Purchases Account Dr. To Cash Account (Goods purchased for cash)		25,000	25,000
05	Purchases Account Dr. To Kamlesh (Goods purchased on credit)		15,000	15,000
10	Kamlesh Dr. To Cash Account (Cash paid to Kamlesh)		15,000	15,000
16	Purchases Account Dr. To Sohan (Goods purchased on credit)		6,000	6,000
18	Purchases Account Dr. To Cash Account (Goods purchased for cash)		8,000	8,000

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Date	Description	LF	Debit (₹)	Credit (₹)
2023 March 18	Rent Account To Cash Account (Office Rent paid)		1,000	1,000
	Total		1,40,000	1,40,000

