

XI Accountancy D.K.Goel 2024 Edition	Journal Practical Questions - 07	AccountsAptitude.com 
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Date	Particulars	L.F.	Debit (₹)	Credit (₹)
2023 Jan. 06	Purchases Account Dr. To Muskan (Goods purchased on credit from Muskan)		1,60,000	1,60,000
08	Muskan Dr. To Purchases Return Account (Goods returned to Muskan)		4,000	4,000
13	Muskan Dr. To Cash Account To Discount Received Account (Cash paid to Muskan & discount received)		1,56,000	1,49,760 6,240
	Total		3,20,000	3,20,000

