


<b>XI Accountancy</b> <b>D.K.Goel</b> <b>2024 Edition</b>	<b>Journal</b> <b>Practical Questions - 08</b>	<b>AccountsAptitude.com</b> 
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**RAJA RAM & CO.**

<b>Date</b>	<b>Particulars</b>	<b>L.F.</b>	<b>Debit (₹)</b>	<b>Credit (₹)</b>
2023 March 03	Purchases Account Dr. To Cash Account To Discount Received Account (Goods purchased in cash & received cash discount)		72,000	70,200 1,800
05	Cash Account Dr. Discount Allowed Account Dr. To Sales Account (Goods sold in cash & allowed cash discount)		82,450 2,550	85,000
06	Nagpal Dr. To Sales Account (Goods sold on credit to Nagpal)		40,000	40,000
08	Sales Return Account Dr. To Nagpal (Goods returned by Nagpal)		10,000	10,000
10	Cash Account Dr. Discount Allowed Account Dr. To Nagpal (Cash received from Nagpal, allowed him discount)		28,500 1,500	30,000
	<b>Total</b>		<b>2,37,000</b>	<b>2,37,000</b>