

XI Accountancy D.K.Goel 2024 Edition	Journal Practical Questions - 17	AccountsAptitude.com 
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ARUN GOVIL & CO

Date	Particulars	L.F.	Debit (₹)	Credit (₹)
2022 June 1	Bank Account Dr. To Capital Account (Capital introduced by the proprietor via bank receipt)		6,00,000	6,00,000
June 3	Purchases Account Dr. To Mukesh (Goods purchased on credit from Mukesh)		1,80,000	1,80,000
June 4	Mukesh Dr. To Purchases Return Account (Goods returned to Mukesh)		45,000	45,000
June 6	Mukesh Dr. To Bank Account To Discount Received Account (Amount paid to Mukesh via cheque payment, received cash discount @2%)		1,35,000	1,32,300 2,700
June 7	Cash Account Dr. Drawings Account Dr. To Bank Account (Cash withdrawn for office use ₹2,50,000 and for proprietor personal use ₹10,000)		2,50,000 10,000	2,60,000

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Date	Particulars	L.F.	Debit (₹)	Credit (₹)
June 10	Machinery Account Dr. To Bank Account To Cash Account (Purchased Machinery for ₹1,00,000 and settled via cheque payment, incurred installation charges of ₹5,000 in cash)		1,05,000	1,00,000 5,000
June 12	Amar Dr. To Sales Account (Goods sold on credit to Amar)		1,00,000	1,00,000
June 13	Bank Account Dr. Discount Allowed Account Dr. To Amar (Cheque received from Amar, allowed him discount)		98,500 1,500	1,00,000
June 15	Printing & Stationery Account Dr. Drawings Account Dr. To Cash Account (Stationery purchased for office use & for personal use of the Proprietor)		5,000 3,000	8,000
June 20	Land Account Dr. To Bank Account (Purchased land and incurred brokerage and registration charges, all payment done via cheque)		2,17,000	2,17,000

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Date	Particulars	L.F.	Debit (₹)	Credit (₹)
June 30	Wages Account Dr. Salaries Account Dr. To Wages Outstanding Account To Salaries Outstanding Account (Wages and salaries outstanding at the end of the year recorded)		20,000 30,000	20,000 30,000
	Total		18,00,000	18,00,000

