



**RAJ KUMAR TRADERS**

<b>Date</b>	<b>Particulars</b>	<b>L.F.</b>	<b>Debit (₹)</b>	<b>Credit (₹)</b>
1	Purchases Account Dr. To Cash Account To Kuldeep Kumar (Goods purchased from Kuldeep Kumar, for cash ₹2,000 and on credit ₹10,000)		12,000	2,000 10,000
2	Kuldeep Kumar Dr. To Cash Account To Discount Received Account (Cash paid to Kuldeep Kumar received discount)		10,000	9,950 50
3	Prepaid Rent Account Dr. To Cash Account (Rent paid in advance for the next financial year)		10,000	10,000
4	Machinery Account Dr. To Bank Account To Cash Account (Machinery purchased via cheque payment and incurred Carriage and installation charges in cash)		1,03,000	1,00,000 3,000
5	Purchases Account Dr. To Govind (Goods purchased on credit from Govind)		50,000	50,000
	Manohar Dr. To Sales Account (Goods sold on credit to Manohar)		65,000	65,000
	<b>Total</b>		<b>2,50,000</b>	<b>2,50,000</b>