

<b>XI Accountancy</b> <b>D.K.Goel</b> <b>2024 Edition</b>	<b>Journal</b> <b>Practical Questions - 19</b>	<b>AccountsAptitude.com</b> 
---	---	---

<b>Date</b>	<b>Particulars</b>	<b>L.F.</b>	<b>Debit (₹)</b>	<b>Credit (₹)</b>
1	Machinery Account Dr. To Cash Account (Machinery purchased and incurred Carriage in cash)		20,200	20,200
2	Bank Account Dr. Discount Allowed Account Dr. To X (Cheque received from X & deposited in bank, allowed him discount)		4,850 150	5,000
3	Bank Account Dr. Bad Debt Account Dr. To Y (Cash dividend of 60 paise in a rupee out of Y's debt of ₹10,000 received on his insolvency)		6,000 4,000	10,000
4	Z Dr. To Sales Account (Goods sold on credit to Z)		8,000	8,000
	Bank Account Dr. Discount Allowed Account Dr. To Z (Cheque received from Z and deposited into bank, allowed cash discount)		7,960 40	8,000
5	Manoj Dr. To Sales Account (Goods sold on credit to Manoj)		21,600	21,600
	<b>Total</b>		<b>72,800</b>	<b>72,800</b>