



KANISHK TRADERS

Date	Particulars	L.F.	Debit (₹)	Credit (₹)
(i)	Charu Dr. To Sales Account (Goods sold on credit to Charu)		1,36,000	1,36,000
(ii)	Cheques in Hand Account Dr. To Sales Account (Goods sold against cheque receipt)		85,000	85,000
(iii)	Insurance Premium Account Dr. To Bank Account (Insurance Premium paid via cheque payment for the period 1-Aug-22 to 31-Jul-23)		8,400	8,400
	Prepaid Insurance Account (8400x4/12) Dr. To Insurance Premium Account (Insurance Premium paid in advance for the period 1-Apr-23 to 31-Jul-23)		2,800	2,800
	Total		2,32,200	2,32,200