

<b>XI Accountancy</b> <b>D.K.Goel</b> <b>2024 Edition</b>	<b>Journal</b> <b>Practical Questions - 26</b>	<b>AccountsAptitude.com</b> 
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<b>Date</b>	<b>Particulars</b>	<b>L.F.</b>	<b>Debit (₹)</b>	<b>Credit (₹)</b>
1	Purchases Account Dr. Carriage Inward Account Dr. To Cash Account (Goods purchased in cash and incurred carriage in cash)		25,000 200	25,200
2	Purchases Account Dr. Carriage Inward Account Dr. To Sudhir To Cash Account (Goods purchased on credit from Sudhir and incurred carriage in cash)		40,000 500	40,000 500
3	Machinery Account Dr. To Cash Account (Machinery purchased in cash and incurred carriage & installation expense in cash)		20,800	20,800
4	Purchases Account Dr. To Anil (Goods purchased on credit from Anil)		15,000	15,000
5	Cash Account Dr. To Sales Account (Goods sold on cash)		6,000	6,000

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<b>Date</b>	<b>Particulars</b>	<b>L.F.</b>	<b>Debit (₹)</b>	<b>Credit (₹)</b>
6	Mr. X Dr. To Sales Account (Goods sold on credit to Mr. X)		13,500	13,500
7	Depreciation Account Dr. To Furniture Account (Depreciation provided on furniture)		2,000	2,000
8	Charity & Donation Account Dr. To Cash Account To Purchases Account (Cash ₹500 and Goods for ₹2,000 given on charity)		2,500	500 2,000
	<b>Total</b>		<b>1,25,500</b>	<b>1,25,500</b>

