

XI Accountancy T.S.Grewal 2024 Edition	Journal Practical Problems - 01	AccountsAptitude.com 
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Date	Description	LF	Debit (₹)	Credit (₹)
2024 Apr-01	Cash Account Dr. To Capital Account (Capital introduced by the Proprietor in cash)		1,00,000	1,00,000
Apr-02	Purchases Account Dr. To Cash Account (Goods purchased in cash)		25,000	25,000
Apr-03	Purchases Account Dr. To Pankaj (Goods purchased on credit)		18,000	18,000
Apr-05	Naresh Dr. To Sales Account (Goods sold on credit)		9,000	9,000
Apr-07	Pankaj Dr. To Purchases Return Account (Goods returned to Pankaj)		12,000	12,000

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Apr-09	Sales Return Account Dr. To Naresh (Goods returned by Naresh)		1,400	1,400
Apr-10	Ajay Dr. To Cash Account (Cash paid to Ajay)		6,000	6,000
Apr-12	Cash Account Dr. To Commission Received Account (Commission received in cash)		2,700	2,700
Apr-15	Furniture Account Dr. To Cash Account (Furniture purchased in cash)		7,000	7,000
Apr-16	Rent Account Dr. To Cash Account (Rent paid in cash)		5,000	5,000
Apr-19	Cash Account Dr. To Sales Account (Goods sold for cash)		6,000	6,000

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Apr-24	Cash Account Dr. To Sales Account (Goods sold for cash)		7,000	7,000
Apr-30	Cash Account Dr. To Naresh (Cash received from Naresh on account)		5,000	5,000
Apr-30	Salaries Account Dr. To Cash Account (Salaries paid in cash)		10,000	10,000

