

XI Accountancy T.S.Grewal 2024 Edition	Journal Practical Problems - 02	AccountsAptitude.com 
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Date	Description	LF	Debit (₹)	Credit (₹)
2024 Jun-01	Cash Account To Capital Account (Capital introduced by the Gurman in cash) Dr.		1,00,000	1,00,000
Jun-03	Purchases Account To Harish (Goods purchased on credit) Dr.		10,000	10,000
Jun-05	Purchases Account To Cash Account (Goods purchased for cash) Dr.		8,000	8,000
Jun-08	Purchases Account To Cash Account (Goods purchased for cash) Dr.		7,000	7,000
Jun-10	Kailash To Sales Account (Goods sold to Kailash on credit) Dr.		2,000	2,000
Jun-12	Cash Account To Sales Account (Goods sold goods for cash) Dr.		1,500	1,500

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Date	Description	LF	Debit (₹)	Credit (₹)
Jun-14	Sales Return Account To Kailash (Goods returned by Kailash) Dr.		500	500
Jun-16	Harish To Purchases Return Account (Goods returned to Harish) Dr.		360	360
Jun-18	Machinery Account To Sohan (Machinery purchased from Sohan on credit) Dr.		8,000	8,000
Jun-19	Harish To Cash Account (Cash paid to Harish on account) Dr.		5,000	5,000
Jun-25	Drawings Account To Cash Account (Cash withdrawn for Personal use) Dr.		5,000	5,000
Jun-30	Cash Account To Miscellaneous Receipts Account (Sold old newspapers) Dr.		200	200

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Date	Description	LF	Debit (₹)	Credit (₹)
Jun-30	Bank Account To Loan from Mohan (Received loan from Mohan and deposited in bank) Dr.		50,000	50,000

