

XI Accountancy T.S.Grewal 2024 Edition	Journal Practical Problems - 08	AccountsAptitude.com 
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Date	Particulars	L.F.	Debit (₹)	Credit (₹)
2024 April 01	Drawings Account Dr. To Purchases Account (Goods used by Proprietor for personal purpose)		1,000	1,000
April 02	Sales Promotion Account Dr. To Purchases Account (Goods distributed as sample)		500	500
April 03	Charity & Donation Account Dr. To Purchases Account (Goods Given as Charity)		300	300
April 04	Furniture Account Dr. To Purchases Account (Goods used for making office furniture)		5,000	5,000
April 05	Loss of Stock by Fire Account Dr. To Purchases Account (Goods destroyed by fire)		3,500	3,500
April 06	Loss of Goods in Transit Account Dr. To Purchases Account (Goods lost in transit)		2,000	2,000