



SUREKHA

Date	Particulars	L.F.	Debit (₹)	Credit (₹)
(a)	Cash Account Dr. To Capital Account (Capital introduced by the Proprietor)		5,00,000	5,00,000
(b)	Purchases Account Dr. To Cash Account To Goyalson's (Goods purchased from Goyalson's)		3,00,000	1,50,000 1,50,000
(c)	Cash Account Dr. Sonika Dr. To Sales Account (Goods sold to Sonika)		60,000 40,000	1,00,000
(d)	Sales Return Account Dr. To Sonika (Goods returned by Sonika)		10,000	10,000
(e)	Goyalson's Dr. To Cash Account To Discount Received Account (Cash paid to Goyalson's & discount received)		1,50,000	1,49,000 1,000
(f)	Bad Debts Account Dr. To Sonika (Amount receivable from To Sonika written off)		30,000	30,000



Date	Particulars	L.F.	Debit (₹)	Credit (₹)
(g)	<div style="display: flex; justify-content: space-between;"> <div> Rent Account Drawings Account To Cash Account (Rent paid for office and Proprietor's residence) </div> <div> Dr. Dr. </div> </div>		5,000 10,000	15,000

