

XI Accountancy T.S.Grewal 2024 Edition	Journal Practical Problems - 17	AccountsAptitude.com 
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RAMESH

Date	Particulars	L.F.	Debit (₹)	Credit (₹)
2024 April 01	Cash Account Dr. To Capital Account (Capital introduced by the Proprietor)		1,00,000	1,00,000
April 02	Bank Account Dr. To Cash Account (Cash deposited with bank)		20,000	20,000
April 03	Purchases Account Dr. To Cash Account (Goods purchased for cash)		50,000	50,000
April 04	Cash Account Dr. To Bank Account (Cash withdrawn from bank)		10,000	10,000
April 13	Krishna Dr. To Sales Account (Goods sold to Krishna on Credit)		15,000	15,000
April 20	Purchases Account Dr. To Shyam (Goods purchased from Shyam on credit)		22,500	22,500
April 22	Sales Return Account Dr. To Krishna (Goods returned by Krishna)		2,000	2,000



Date	Particulars	L.F.	Debit (₹)	Credit (₹)
April 24	Cash Account Dr. Discount Allowed Account Dr. To Krishna (Cash received from Krishna, allowed him discount)		12,500 500	13,000
April 28	Shyam Dr. To Cash Account To Discount Received Account (Cash paid to Shyam, discount received from him)		22,500	21,500 1,000
April 30	Cash Account Dr. To Sales Account (Cash sales recorded)		80,000	80,000
April 30	Rent Account Dr. To Cash Account (Rent paid in cash)		5,000	5,000
April 30	Salaries Account Dr. To Cash Account (Salaries paid in cash)		10,000	10,000