

XI Accountancy T.S.Grewal 2024 Edition	Journal Practical Problems - 18	AccountsAptitude.com 
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Date	Particulars	L.F.	Debit (₹)	Credit (₹)
2024 Jan. 01	Cash Account Dr. To Capital Account (Capital introduced by the Proprietor)		2,00,000	2,00,000
Jan. 02	Bank Account Dr. To Cash Account (Cash deposited with bank)		60,000	60,000
Jan. 03	Purchases Account Dr. To Singh & Co. (Goods purchased from Singh & Co.)		20,000	20,000
Jan. 03	Cartage Account Dr. To Cash Account (Cartage paid in cash)		300	300
Jan. 04	Furniture Account Dr. To Cash Account (Furniture purchased in cash)		2,000	2,000
Jan. 04	Advance for Printer Account Dr. To Cash Account (Advance paid for purchase of HP Printers)		5,000	5,000
Jan. 04	Office Equipment (Calculator) Account Dr. To Cash Account (Calculator purchased in cash)		1,000	1,000

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Date	Particulars	L.F.	Debit (₹)	Credit (₹)
Jan. 04	Computer Account Dr. To Bank Account (Purchased computer via cheque payment)		13,000	13,000
Jan. 06	Telephone & Internet Charges Account Dr. To Cash Account (Mobile and Internet bill paid)		5,700	5,700
Jan. 08	Cash Account Dr. To Sales Account (Cash sales recorded)		4,000	4,000
Jan. 09	Sharda & Co. Dr. To Sales Account (Goods sold on credit to Sharda & Co. on credit)		10,000	10,000
Jan. 09	Cartage Account Dr. To Cash Account (Cartage paid in cash)		200	200
Jan. 15	Singh & Co. Dr. To Cash Account (Cash paid to Singh & Co. on account)		17,500	17,500
Jan. 25	Ray & Co. Dr. To Sales Account (Goods sold on credit to Ray & Co. on credit)		5,600	5,600
Jan. 27	Bank Account Dr. Discount Allowed Account Dr. To Sharda & Co. (Cheque received from Sharda & Co., allowed discount)		9,750 250	10,000

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Date	Particulars	L.F.	Debit (₹)	Credit (₹)
Jan. 31	Electricity Charges Account Dr. To Cash Account (Electricity charges paid in cash)		1,000	1,000
Jan. 31	Salaries Account Dr. To Cash Account (Electricity charges paid in cash)		1,500	1,500
Jan. 31	Drawings Account Dr. To Cash Account (Cash withdrawn by the Proprietor for personal use)		7,500	7,500

