

<b>XI Accountancy</b> <b>T.S.Grewal</b> <b>2024 Edition</b>	<b>Journal</b> <b>Practical Problems - 19</b>	<b>AccountsAptitude.com</b> 
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**SINGH ENTERPRISES, DELHI**

<b>Date</b>	<b>Particulars</b>	<b>L.F.</b>	<b>Debit (₹)</b>	<b>Credit (₹)</b>
2024 June 01	Cash Account Dr. To Capital Account (Capital introduced by the Proprietor)		50,000	50,000
June 02	Bank Account Dr. To Capital Account (Capital introduced by the Proprietor)		2,00,000	2,00,000
June 03	Bank Account Dr. To Loan from Ram Account (Received loan from Ram via cheque)		50,000	50,000
June 04	Purchases Account Dr. To Cash Account (Goods purchased for cash)		15,000	15,000
June 11	M/s Hari Sales, Delhi Dr. To Sales Account (Goods sold on credit to M/s Hari Sales, Delhi)		12,000	12,000
June 13	Advance for Machine Account Dr. To Bank Account (Paid advance for Machine to Ramavtar)		40,000	40,000
June 17	Cash Account Dr. To M/s Hari Sales, Delhi (Cash received from M/s Hari Sales, Delhi)		10,000	10,000

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<b>Date</b>	<b>Particulars</b>	<b>L.F.</b>	<b>Debit (₹)</b>	<b>Credit (₹)</b>
June 20	Furniture Account Dr. To Bank Account (Furniture purchased from S.R. Furnishers via cheque)		22,400	22,400
June 27	Rent Account Dr. To Bank Account (Rent paid via cheque)		28,000	28,000
June 27	Cash Account Dr. To Capital Account (Further capital introduced by the Proprietor)		80,000	80,000
June 27	Loss of Stock by Fire Account Dr. To Purchases Account (Goods destroyed by fire)		2,000	2,000
June 30	Insurance Premium Account Dr. To Cash Account (Life insurance premium paid for employees in cash)		5,000	5,000
June 30	Salaries Account Dr. To Cash Account (Salaries paid in cash)		20,000	20,000