

XI Accountancy T.S.Grewal 2024 Edition	Journal Practical Problems - 21	AccountsAptitude.com 
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SURESH, DELHI

Date	Particulars	L.F.	Debit (₹)	Credit (₹)
2024 April 01	Bank Account Dr. To Capital Account (Capital introduced by the Proprietor)		60,000	60,000
April 02	Purchases Account Dr. To Bank Account (Goods purchased via cheque)		24,000	24,000
April 03	Mukand & Co, Delhi Dr. To Sales Account (Goods sold on credit to Mukand & Co, Delhi)		6,700	6,700
April 04	Cash Account Dr. To Sales Account (Goods sold for cash)		10,900	10,900
April 05	Sundry Expenses Account Dr. To Cash Account (Sundry expenses paid in cash)		3,000	3,000
April 08	Furniture and Fittings Account Dr. To Bank Account (Office furniture and fittings purchased by cheque)		4,000	4,000
April 09	Purchases Account Dr. To Ramesh & Bros. (Goods purchased on credit from Ramesh & Bros.)		10,600	10,600

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Date	Particulars	L.F.	Debit (₹)	Credit (₹)
April 11	Ramesh & Bros. Dr. To Purchases Return Account (Goods returned to Ramesh & Bros.)		1,500	1,500
April 12	Ramesh & Bros. Dr. To Bank Account To Discount Received Account (Amount paid to Ramesh & Bros. via cheque, received discount)		9,100	8,500 600
April 12	Insurance Company Account Dr. To Purchases Account (Claim filed with Insurance Company for goods destroyed by fire)		5,000	5,000
April 20	Bank Account Dr. Loss of Stock by Fire Account Dr. To Insurance Company Account (Claim of goods destroyed by fire settled by Insurance Company)		4,000 1,000	5,000
April 30	Bank Interest Account Dr. To Bank Account (Interest charged by bank)		200	200
April 30	Cash Account To Loan from Ridhi (Loan taken from Ridhi)		50,000	50,000

Date	Particulars	L.F.	Debit (₹)	Credit (₹)
April 30	Cash Account Dr. To Mukand & Co. (Cash received from Mukand & Co. on account)		3,000	3,000
April 30	Cash Account Dr. To Capital Account (Additional capital introduced by the Proprietor)		10,000	10,000
April 30	Anita (5,000 x 120% x 80%) Dr. To Sales Account (Good sold on credit to Anita)		4,800	4,800
April 30	Sunil (20,000 x 120% x 80%) Dr. Sunil (for cartage) Dr. To Sales Account To Cash Account (Good sold on credit to Sunil, charged cartage)		19,200 150	19,200 150