



M/S. R.K. & CO.

Date	Particulars	L.F.	Debit (₹)	Credit (₹)
(i)	Purchases Account Dr. To Bank Account (Goods purchased via paying cheque)		16,000	16,000
(ii)	Purchases Account Dr. To Cash Account (Goods purchased in cash)		17,000	17,000
(iii)	Purchases Account Dr. To Amrit (Goods purchased on credit from Amrit)		24,000	24,000
(iv)	Purchases Account Dr. To Hari & Co. (Goods purchased on credit from Hari & Co.)		35,000	35,000
(v)	Amrit Dr. To Purchases Return Account (Goods returned to Amrit)		8,000	8,000
(vi)	Bank Account Dr. To Sales Account (Goods sold against cheque payment)		36,000	36,000
(vii)	Cash Account Dr. To Sales Account (Goods sold for cash)		27,000	27,000



Date	Particulars	L.F.	Debit (₹)	Credit (₹)
(viii)	Pawan Dr. To Sales Account (Goods sold on credit to Pawan)		18,000	18,000
(ix)	Yamini Dr. To Sales Account (Goods sold on credit to Yamini)		23,000	23,000
(x)	Bhunesh Dr. To Sales Account (Goods sold on credit to Bhunesh)		10,800	10,800
(xi)	Bank Account Dr. To Sales Account (Goods sold against cheque payment)		56,250	56,250
(xii)	Sales Return Account Dr. To Aman (Goods returned by Aman)		9,000	9,000