



BHUSHAN AGENCIES

Date	Particulars	L.F.	Debit (₹)	Credit (₹)
(i)	Cash Account Dr. Discount Allowed Account Dr. To Bharat (Cash received from Bharat allowed him discount)		20,000 500	20,500
(ii)	Bank Account Dr. Discount Allowed Account Dr. To Vikas (Cheque received from Vikas allowed him discount)		35,000 750	35,750
(iii)	Cash Account Dr. Discount Allowed Account Dr. To Akhil (Cash received from Akhil allowed him discount)		38,000 2,000	40,000
(iv)	Bank Account Dr. Discount Allowed Account Dr. To Amrit (Cheque received from Amrit allowed him discount)		50,000 10,000	60,000
(v)	Suresh Dr. To Cash Account To Discount Received Account (Cash paid to Suresh, received discount)		40,000	39,200 800
(vi)	Mehar Dr. To Bank Account To Discount Received Account (Cheque paid to Mehar, received discount)		26,000	25,000 1,000

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Date	Particulars	L.F.	Debit (₹)	Credit (₹)
(vii)	Yogesh Dr. To Bank Account (Amount paid to Yogesh via cheque)		25,000	25,000
(viii)	Purchases Account Dr. To Bank Account (Goods purchased paying via cheque)		97,000	97,000
(ix)	Purchases Account Dr. To Cash Account To Akash & Co. (Purchased goods from Akash & Co.)		59,100	29,100 30,000
(x)	Bank Account Dr. To Sales Account (Goods sold against cheque payment)		29,400	29,400
(xi)	Cash Account Dr. Vimal Dr. To Sales Account (Goods sold to Vimal)		29,400 30,000	59,400
(xi)	Mittal Bros. Dr. To Sales Account (Goods sold on credit to Mittal Bros.)		2,70,000	2,70,000
	Sales Return Account Dr. To Mittal Bros. (Goods returned by Mittal Bros.)		27,000	27,000

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Date	Particulars	L.F.	Debit (₹)	Credit (₹)
(xii) 2024 Jan.04 Jan.14 Feb.10	Cash Account Dr. Discount Allowed Account Dr. To Mittal Bros. (Cash received from Mittal Bros. allowed discount)		2,35,710 7,290	2,43,000
	Gupta Shawls Dr. To Sales Account (Goods sold on credit to Gupta Shawls)		15,000	15,000
	Cash Account Dr. To Gupta Shawls (Cash received from Gupta Shawls on account)		7,500	7,500
	Cash Account Dr. To Gupta Shawls (Cash received from Gupta Shawls)		7,500	7,500