



Date	Particulars	L.F.	Debit (₹)	Credit (₹)
(i)	Cash Account Dr. Bad Debts Account Dr. To Shyam (A dividend of 75 paise in a rupee received from Shyam on his solvency)		7,500 2,500	10,000
(ii)	Cash Account Dr. To Bad Debts Recovered Account (Amount recovered from Ramesh written off earlier)		5,000	5,000
(iii)	Rent Account Dr. To Outstanding Rent Account (Rent due to landlord recorded)		8,000	8,000
(iv)	Salaries Account Dr. To Outstanding Salaries Account (Salaries due to staff recorded)		8,000	8,000
(v)	Bank Account Dr. To Rakesh (Cheque received from Rakesh as advance)		10,000	10,000
(vi)	Sanjay Dr. To Sales Account (Goods sold to Sanjay)		3,888	3,888
(vii)	Outstanding Printing Account Dr. To Cash Account (Outstanding printing bill paid)		1,000	1,000