

XI Accountancy T.S.Grewal 2025 Edition	Journal Practical Problems – 03	AccountsAptitude.com 
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Date	Description	LF	Debit (₹)	Credit (₹)
2025 May-01	Cash Account Dr. To Capital Account (Capital introduced by the Amitabh in cash)		80,000	80,000
May 02	Furniture Account Dr. To Cash Account (Furniture purchased for cash)		10,000	10,000
May 05	Bank Dr. To Cash Account (Cash deposited in bank)		30,000	30,000
May 06	Purchases Account Dr. To Cash (Goods purchased for cash)		5,000	5,000
May 08	Purchases Account Dr. To Hari (Goods purchased on credit from Hari)		4,500	4,500
May 10	Purchases Account Dr. To Cash Account (Goods purchased for cash)		3,000	3,000
May 12	Purchased Account Dr. To Ajay (Goods purchased on credit from Ajay)		4,000	4,000

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Date	Description	LF	Debit (₹)	Credit (₹)
May 14	Cash Account Dr. To Sales Account (Goods sold for cash)		7,000	7,000
May 15	Karim Dr. To Sales Account (Goods sold to Karim on credit)		6,500	6,500
May 16	Cash Account Dr. To Sales Account (Goods sold for cash)		5,000	5,000
May 19	Cash Account Dr. To Bank Account (Cash withdrawn from bank for office use)		5,000	5,000
May 20	Cash Account Dr. To Karim (Cash received from Karim on account)		5,000	5,000
May 29	Drawings Account Dr. To Cash Account (Cash paid for rent of Proprietor)		6,000	6,000
May 30	Drawings Account Dr. To Cash Account (Cash paid for purchased of cycle for Proprietor son)		3,000	3,000

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Date	Description	LF	Debit (₹)	Credit (₹)
May 30	<div>Ajay Dr.</div> <div> To Cash Account To Discount Received Account (Cash paid to Ajay in settlement of his account) </div>		4,000	3,800 200

