

Journal

Date	Particulars	L.F.	Debit Amount (₹)	Credit Amount (₹)
2019 Apr-01	Cash A/c To Capital A/c (Started business with cash)	Dr.	1,00,000	1,00,000
Apr-02	Bank A/c To Cash A/c (Paid into bank)	Dr.	20,000	20,000
Apr-03	Purchases A/c To Cash A/c (Goods purchased)	Dr.	50,000	50,000
Apr-04	Cash A/c To Bank A/c (Drew from bank for office use)	Dr.	10,000	10,000
Apr-13	Cash A/c To Sales A/c (Goods sold to Krishna for Cash)	Dr.	15,000	15,000
Apr-20	Purchases A/c To Cash A/c (Goods purchased for cash)	Dr.	22,500	22,500
Apr-22	Sales Return A/c To Cash A/c (Goods sold to Krishna returned)	Dr.	2,000	2,000
Apr-24	Cash A/c Discount Allowed A/c To Krishna A/c (Received from Krishna)	Dr. Dr.	12,500 500	13,000
Apr-28	Shyam A/c To Cash A/c To Discount Received A/c (Paid to Shyam)	Dr.	22,500	21,500 1,000
Apr-30	Cash A/c To Sales (Cash sales for the month of April)	Dr.	80,000	80,000
Apr-30	Rent A/c To Cash A/c (Paid rent)	Dr.	5,000	5,000
Apr-30	Salary A/c To Cash A/c (Paid salary)	Dr.	10,000	10,000

Journal Entries Solutions For 11 Class

SJ Ball



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