

Question 5

Please find below the journal entries for the transactions:

Journal of Hari Shankar & Co.					
Date 2017	Particular		L.F	Amount Dr.	Amount Cr.
April 1	Cash A/c	Dr.		50,000	
	To Capital A/c (Being business started with cash)				50,000
April 2	Purchases A/c	Dr.		20,000	
	To Subhash's A/c (Being goods purchased on credit)				20,000
April 4	Ramnath's A/c	Dr.		15,000	
	To Sales A/c (Being goods sold on credit)				15,000
April 6	Sales Return A/c	Dr.		1,000	
	To Sales Return A/c (Being goods returned by customer)				1,000
April 10	Cash A/c	Dr.		13,800	
	Discount Allowed A/c	Dr.		200	
	To Ramnath's A/c				14,000

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Padhraic Smyth



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