

# Question 5

Please find below the journal entries for the transactions:

|              | Journal of Hari  | Shan | kar & | & Co.         |               |
|--------------|--|------|-------|---------------|---------------|
| Date<br>2017 | Particular   |      | L.F   | Amount<br>Dr. | Amount<br>Cr. |
| April<br>1   | Cash A/c   | Dr.  | 7     | 50,000        |               |
|              | To Capital A/c<br>(Being business started<br>with cash)      |      |       |               | 50,000        |
| April<br>2   | Purchases A/c  | Dr.  |       | 20,000        |               |
|              | To Subhash's A/c<br>(Being goods purchased<br>on credit)     |      | A     |               | 20,000        |
| April<br>4   | Ramnath's A/c  | Dr.  |       | 15,000        |               |
|              | To Sales A/c<br>(Being goods sold on<br>credit)              | A    |       |               | 15,000        |
| April<br>6   | Sales Return A/c   | Dr.  |       | 1,000         |               |
|              | To Sales Return A/c<br>(Being goods returned by<br>customer) |      |       |               | 1,000         |
| April        | Cash A/c   | Dr.  |       | 13,800        |               |
| 10           | Discount Allowed A/c To Ramnath's A/c                        | Dr.  |       | 200           | 14,000        |

# **Journal Entries Sample Questions And Answers**

Hilarie N. Staton, Tara McCarthy

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