

Question 5

Please find below the journal entries for the transactions:

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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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Table of Contents General Journal Exercises And Solutions

1. Understanding the eBook General Journal Exercises And Solutions
 - The Rise of Digital Reading General Journal Exercises And Solutions
 - Advantages of eBooks Over Traditional Books
2. Identifying General Journal Exercises And Solutions
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an General Journal Exercises And Solutions
 - User-Friendly Interface
4. Exploring eBook Recommendations from General Journal Exercises And Solutions

- Personalized Recommendations
- General Journal Exercises And Solutions User Reviews and Ratings
- General Journal Exercises And Solutions and Bestseller Lists
- 5. Accessing General Journal Exercises And Solutions Free and Paid eBooks
 - General Journal Exercises And Solutions Public Domain eBooks
 - General Journal Exercises And Solutions eBook Subscription Services
 - General Journal Exercises And Solutions Budget-Friendly Options
- 6. Navigating General Journal Exercises And Solutions eBook Formats
 - ePub, PDF, MOBI, and More
 - General Journal Exercises And Solutions Compatibility with Devices
 - General Journal Exercises And Solutions Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of General Journal Exercises And Solutions
 - Highlighting and Note-Taking General Journal Exercises And Solutions
 - Interactive Elements General Journal Exercises And Solutions
- 8. Staying Engaged with General Journal Exercises And Solutions
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers General Journal Exercises And Solutions
- 9. Balancing eBooks and Physical Books General Journal Exercises And Solutions
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection General Journal Exercises And Solutions
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine General Journal Exercises And Solutions
 - Setting Reading Goals General Journal Exercises And Solutions
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of General Journal Exercises And Solutions

- Fact-Checking eBook Content of General Journal Exercises And Solutions
- Distinguishing Credible Sources
- 13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
- 14. Embracing eBook Trends
 - Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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