

Journal Entry

Date	Particulars	L.F.	Amount(Dr.)	Amount(Cr.)
2023 April 1	Purchase A/c Carriage A/c To Cash A/c (Being goods purchased for cash)	Dr. Dr.	40,000 2,000	42,000
April 11	Bad debts A/c To Amar A/c (Being a debtor became insolvent)	Dr.	20,000	20,000
April 16	Machinery A/c To Cash A/c (Being mach. purchased for ₹5,00,000 and paid ₹25,000 as install. charges)	Dr.	5,25,000	5,25,000
April 19	Machinery A/c To Cash A/c (Being carriage paid)	Dr.	5,000	5,000
April 24	Building A/c To Bank A/c (Being bricks and timber purchased for the construction of the building)	Dr.	10,00,000	10,00,000
April 29	Cash A/c To Bad Debts Recovered A/c (Being bad debts recovered)	Dr.	6,000	6,000

Simple Journal Entry Questions And Answers

VM Jensen



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