

Additional Problems in Journal Entries

Journalise the following transactions of Mr. A

- 1-10-20 Mr. A commenced business with a capital of Rs.20,000
- 2-10-20 Paid into bank Rs.10,000
- 3-10-20 Bought goods from R & Co. Rs.5,000
- 4-10-20 Sold goods to S & Co. 12,000
- 5-10-20 Paid wages in cash Rs.200
- 6-10-20 S & Co. returned goods Rs.5,000
- 7-10-20 Paid rent by cheque Rs.1,000
- 8-10-20 Returned goods to R & Co. Rs.2,000
- 9-10-20 Cash withdrawn from bank for office use Rs.3,000
- 10-10-20 Paid freight on computer purchased Rs.1,000

Journal entries in the books of Mr. A

Date	Particulars	L. F. No	Dr. [Rs.]	Cr. [Rs.]
1-10-20	Cash A/c Dr. To Capital A/c. [Being Mr. A commenced business with capital]		20,000 -----	----- 20,000
2-10-20	Bank A/c Dr. To Cash A/c [Being cash deposited in I.O.B]		10,000 -----	----- 10,000
3-10-20	Purchase A/c Dr. To R & Co. A/c [Being goods purchased from R & Co. for credit]		5,000 -----	----- 5,000
4-10-20	S & Co. A/c Dr. To Sales A/c [Being goods sold to S & Co. for credit]		12,000 -----	----- 12,000
5-10-20	Wages A/c Dr. To Cash A/c [Being wages paid in cash]		200 -----	----- 200
6-10-20	Sales return A/c Dr. To S & Co. A/c [Being sold goods returned by S & Co.]		5,000 -----	----- 5,000
7-10-20	Rent A/c Dr. To Bank A/c [Being rent paid through cheque]		1,000 -----	----- 1,000
8-10-20	R & Co. A/c Dr. To Purchase return A/c [Being purchased goods returned to R & Co.]		2,000 -----	----- 2,000
9-10-20	Cash A/c Dr. To Bank A/c [Being cash withdrawn from bank]		3,000 -----	----- 3,000
10-10-20	Computer A/c Dr. To Cash A/c [Being freight charges paid for Computer]		1,000 -----	----- 1,000
31-10-20	Total		59,200	59,200

Journal Entries Problems And Solutions Pdf

Christian G. Meyer



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