

General Journal

Date		Account Title and Explanations	Ref	Amount (Rs.)		
				Debit	Credit	
<i>2017</i>						
<i>Jun</i>	<i>2</i>	Purchases Cash (Cash purchases and trade discount)		5,400	5,400	
	<i>4</i>	Account Receivable_ Din Muhammad Cash Sales (Cash and credit sales)		800 200	1,000	
	<i>10</i>	Free Sample Drawing Purchases (Free sample and drawing through purchases)		200 100	300	
	<i>12</i>	Cash Discount Commission (Other income in terms of discount and commission)		520	20 500	
	<i>17</i>	Return Inward Cash Account Receivable_ Din Muhammad (Sales return and received other amount by customer)		200 600	800	
	<i>24</i>	Lost by Fire Furniture (Furniture lost by fire)		500	500	
	<i>30</i>	Bad Debts Account Receivable (Bad Debts are recorded)		100	100	
	Total				Rs. 8,620	Rs. 8,620

Accounting Journal Entries Test Paper With Answer

JA Banks



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Koehler,1923 **The Accountant** ,1917 *Documents of the Senate of the State of New York* New York (State).
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