

### Journal Entry

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

# Simple Journal Entry Questions And Answers

**Wenbin Ji**



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