

**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	
	<b>Total</b>				<b>Rs. 8,620</b>	<b>Rs. 8,620</b>

# Journal Entries Problems And Solutions

**David Himmelblau**



## **Journal Entries Problems And Solutions:**

**Problems and Solutions in Accountancy Class XII by Dr. S. K. Singh, Dr. Sanjay Kumar Singh, Shailesh Chauhan (SBPD Publications)** Dr. S. K. Singh, Dr. Sanjay Kumar Singh, Shailesh Chauhan, 2021-06-30 Strictly according to the latest syllabus prescribed by Central Board of Secondary Education CBSE Delhi and State Boards of Bihar Jharkhand Uttarakhand Rajasthan Haryana H P etc Navodaya Kasturba Kendriya Vidyalayas etc following CBSE curriculum based on NCERT guidelines Problems and Solutions in Accountancy Class XII Part A Accounting for Not for Profit Organisations and Partnership Firms 1 Accounting for Not for Profit Organisations 2 Accounting for Partnership Firms Fundamentals 3 Goodwill Meaning Nature Factors Affecting and Methods of Valuation 4 Reconstitution of Partnership change in Profit Sharing Ratio among the Existing Partners 5 Admission of a Partner 6 Retirement of a Partner 7 Death of a Partner 8 Dissolution of Partnership Firm Part B Company Accounts and Analysis of Financial Accounting 1 Accounting for Share Capital Share and Share Capital 2 Accounting for Share Capital Issue of Shares 3 Forfeiture and Re Issue of Share 4 Issue of Debentures 5 Redemption of Debentures 6 Financial Statements of a Company Balance Sheet and Statement of Profit and Loss 7 Tools for Financial Statement Analysis Comparative Statements 8 Common Size Statements 9 Accounting Ratios 10 Cash Flow Statement *Problems and Solutions in Accountancy Class 12* Dr. S. K. Singh, ,Dr. Sanjay Kumar Singh, Shailesh Chauhan, 2023-12-03 Part A Accounting for Not for Profit Organisations and Partnership Firms 1 Accounting for Not for Profit Organisations 2 Accounting for Partnership Firms Fundamentals 3 Goodwill Meaning Nature Factors Affecting and Methods of Valuation 4 Reconstitution of Partnership change in Profit Sharing Ratio among the Existing Partners 5 Admission of a Partner 6 Retirement of a Partner 7 Death of a Partner 8 Dissolution of Partnership Firm Part B Company Accounts and Analysis of Financial Accounting 2 Accounting for Share Capital Share and Share Capital 3 Accounting for Share Capital Issue of Shares 4 Forfeiture and Re Issue of Share 5 Issue of Debentures 6 Redemption of Debentures 7 Financial Statements of a Company Balance Sheet and Statement of Profit and Loss 9 Tools for Financial Statement Analysis Comparative Statements 10 Common Size Statements 11 Accounting Ratios 12 Cash Flow Statement *Problems and Solutions in Accountancy Class XII* Dr. S. K. Singh, ,Dr. Sanjay Kumar Singh, ,Shailesh Chauhan, 2021-10-29 Part A Accounting for Not for Profit Organisations and Partnership Firms 1 Accounting for Not for Profit Organisations 2 Accounting for Partnership Firms Fundamentals 3 Goodwill Meaning Nature Factors Affecting and Methods of Valuation 4 Reconstitution of Partnership change in Profit Sharing Ratio among the Existing Partners 5 Admission of a Partner 6 Retirement of a Partner 7 Death of a Partner 8 Dissolution of Partnership Firm Part B Company Accounts and Analysis of Financial Accounting 1 Accounting for Share Capital Share and Share Capital 2 Accounting for Share Capital Issue of Shares 3 Forfeiture and Re Issue of Share 4 Issue of Debentures 5 Redemption of Debentures 6 Financial Statements of a Company Balance Sheet and Statement of Profit and Loss 7 Tools for Financial Statement Analysis Comparative Statements 8 Common Size Statements 9 Accounting Ratios

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