

Course  
&  
Test Series

Manual Accounting - Module 12

Assignment

Make the following Journal Entries:

1. January 7, 2025: Proprietor withdrew for personal use cash Rs. 4,000 and goods worth Rs. 1,000.
2. January 11, 2025: Donated goods worth Rs. 5,000 to a charitable organization (sale price Rs. 6,000).
3. January 15, 2025: Distributed goods worth Rs. 1,400 as free samples.
4. January 19, 2025: Experienced a loss of goods worth Rs. 4,000 due to theft by an employee.
5. January 24, 2025: Goods worth Rs. 10,000 were destroyed in a fire. Insurance company admitted a claim for 80% of the loss.
6. January 30, 2025: Goods purchased for Rs. 5,000 were found to be defective and returned to the supplier.

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