

Course
&
Test Series

Manual Accounting - Module 12

Assignment

Pass Journal Entries for the following:

1. August 4, 2025: Proprietor withdrew for personal use cash Rs. 3,400 and goods worth Rs. 3,200.
2. August 10, 2025: Donated goods worth Rs. 5,800 to a charitable organization (sale price Rs. 7,000).
3. August 15, 2025: Distributed goods worth Rs. 2,000 as free samples.
4. August 20, 2025: Experienced a loss of goods worth Rs. 6,500 due to theft by an employee.
5. August 25, 2025: Goods worth Rs. 8,000 were damaged in a flood. Insurance company admitted a claim for 60% of the loss.
6. August 30, 2025: Sold goods for cash Rs. 12,000.

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