

Course  
&  
Test Series

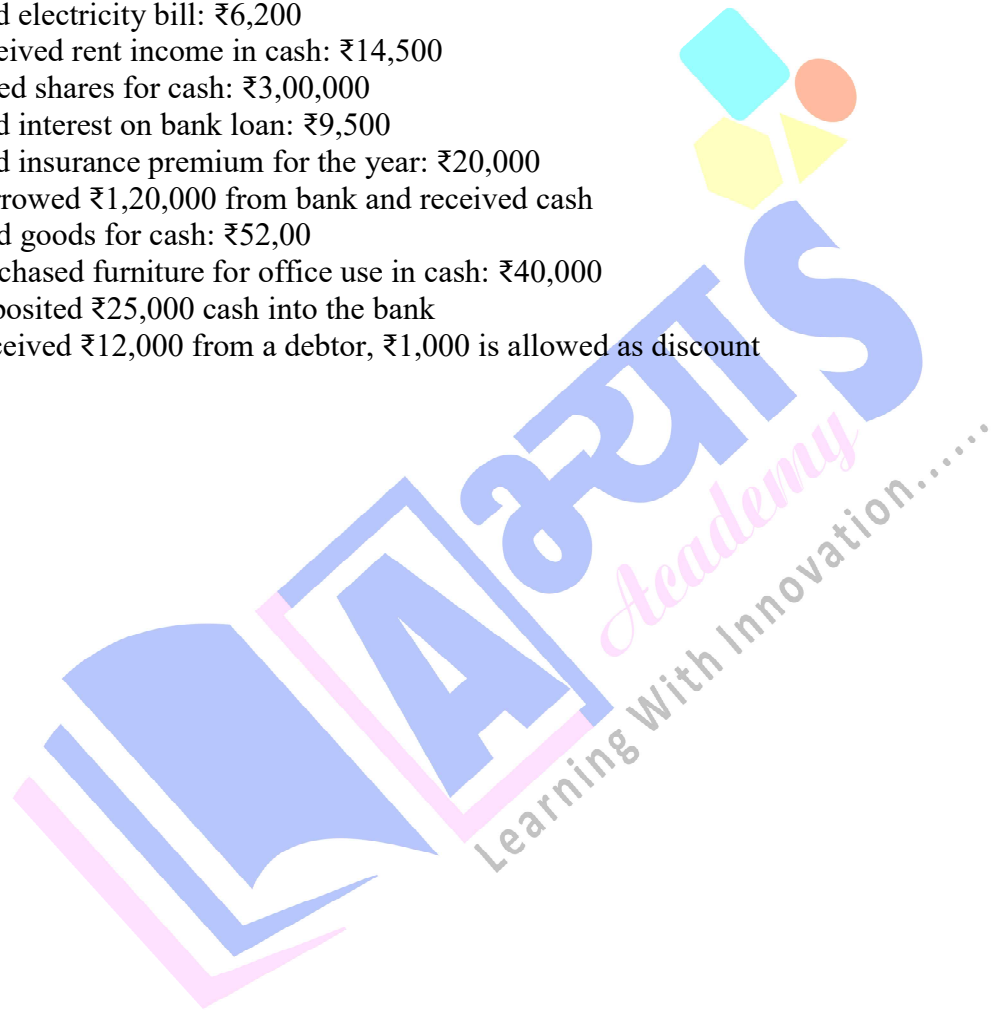
Self-Made Assignment - Manual Accounting

Journal Entries

Make journal entries:

➤ Record the following transactions in the journal:

1. Received cash from Ram for the goods sold earlier: ₹18,000
2. Paid salaries to employees: ₹55,000
3. Purchased office supplies for cash: ₹6,500
4. Purchased a delivery van on credit: ₹2,80,000
5. Owner withdrew cash for personal use: ₹12,000
6. Paid electricity bill: ₹6,200
7. Received rent income in cash: ₹14,500
8. Issued shares for cash: ₹3,00,000
9. Paid interest on bank loan: ₹9,500
10. Paid insurance premium for the year: ₹20,000
11. Borrowed ₹1,20,000 from bank and received cash
12. Sold goods for cash: ₹52,00
13. Purchased furniture for office use in cash: ₹40,000
14. Deposited ₹25,000 cash into the bank
15. Received ₹12,000 from a debtor, ₹1,000 is allowed as discount



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