



**SHAH**  
EDUCATIONAL ACADEMY  
Bandra West | Vile Parle West

**H. O. :** Shop No. 5, Hill Crest Society, 16<sup>th</sup> Road, Bandra (W),  
Mum: 50. Ph: 26051635

**Branch :** Avon Arcade, Shop No. A/121, 1<sup>st</sup> Fl., Vile Parle (W),  
Mumbai: 56. Ph: 9820418533

***F.Y.J.C./ Account***

***Journal***

***(WORKSHEET)***

**Illustration 1**

Journalise the following transaction in the books of Mr. Anish

2019 June

- 1 Mr. Anish started business with cash ₹ 20,000 and Machinery ₹ 50,000
- 2 Purchased goods for ₹ 30,000 and Equipment for ₹ 50,000 by Cheque.
- 3 Sold goods for ₹ 50,000 and Motor Car for ₹ 50,000 to Tata Motor Ltd.
- 4 Mr. Anish withdraw cash ₹ 20,000 and goods for ₹ 50,000 from business for personal use.
- 5 Paid Salary ₹ 5,000 to Vijay and Commission to Arjun ₹ 20,000
- 6 Received interest ₹ 5,000 for Rakesh and Rent ₹ 6,000 from Ajay
- 7 Purchased furniture for ₹ 20,000 and premises for ₹ 50,000 from Abhay and paid the amount by Cheque.

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