



F.Y.J.C./ Account (29-7-19) Journal

(WORKSHEET - 2)

Illustration 1

Journalise the following transaction

2019 June

- 1 Purchased goods for Rs. 50,000 at 10% T.D. and 5% C.D. and paid the amount by cheque
 - 2 Sold goods for Rs. 10,00,000 at 10% T.D. and 5% C.D. and received the amount in cash.
 - 3 Purchased goods for Rs. 60,000 at 10% T.D. and 2.5% C.D. from Pooja.
 - 4 Sold goods on credit for Rs. 1,00,000 at 5% T.D. and 2% C.D. to Vinay.
 - 5 Returned goods worth Rs. 20,000 to Vinay.
 - 6 Vinay declared bankrupt and received only 60% from his property.
 - 7 Sold goods to Reena for Rs. 50,000 and received only half the amount by cheque.
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