

H. O.: Shop No. 5, Hill Crest Society, 16th Road, Bandra (W),

Mum: 50. Ph: 26051635

Branch: Avon Arcade, Shop No. A/121, 1st Fl., Vile Parle (W),

Mumbai: 56. Ph: 9820418533

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.