



Q14. Journalise the following transactions in the books of Harpreet Bros.:

- (a) Rs 1,000 due from Rohit are now bad debts.
- (b) Goods worth Rs 2,000 were used by the proprietor.
- (c) Charge depreciation @ 10% p.a for two month on machine costing Rs 30,000.
- (d) Provide interest on capital of Rs 1,50,000 at 6% p.a. for 9 months.
- (e) Rahul become insolvent, who owed is Rs 2,000 a final dividend of 60 paise in a rupee is received from his estate.

Answer :

Books of Hema

Journal

Date	Particulars	L.F.	Debit Amount Rs	Credit Amount Rs
2005				
Dec.01	Cash A/c Dr. To Capital A/c (Started business with cash)		1,00,000	1,00,000
Dec.02	Bank A/c Dr. To Cash A/c (Bank account opened with SBI)		30,000	30,000
Dec.04	Purchases A/c Dr. To Ashu (Goods purchased from Ashu)		20,000	20,000
Dec.06	Cash A/c Dr. To Sales A/c (Goods sold for cash)		15,000	15,000
Dec.10	Purchases A/c Dr. To Cash A/c (Goods purchased for cash)		40,000	40,000
Dec.13	Suman Dr. To Sales A/c		20,000	

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