



Q11. Journalise the following transactions in the books of Himanshu:

2005		Rs
Dec.01	Business started with cash	75,000
Dec.07	Purchased goods for cash	10,000
Dec.09	Sold goods to Swati	5,000
Dec.12	Purchased furniture	3,000
Dec.18	Cash received from Swati in full settlement	4,000
Dec.25	Paid rent	1,000
Dec.30	Paid salary	1,500

Answer:

**Books of Himanshu**  
**Journal**

Date	Particulars	L.F.	Debit Amount Rs	Credit A mount Rs
2005				
Dec.01	Cash A/c To Capital A/c (Started business with cash)	Dr.	75,000	75,000
Dec.07	Purchases A/c To Cash A/c (Goods purchased for cash)	Dr.	10,000	10,000
Dec.09	Swati To Sales A/c (Goods sold on credit)	Dr.	5,000	5,000
Dec.12	Furniture A/c To Cash A/c (Furniture purchased for cash)	Dr.	3,000	3,000
Dec.18	Cash A/c Discount Allowed A/c To Swati (Cash received from Swati and discount allowed)	Dr. Dr.	4,000 1,000	5,000
Dec.25	Rent A/c To Cash A/c (Rent paid in cash)	Dr.	1,000	1,000

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