

**General Journal**

Date		Account Title and Explanations	Ref	Amount (Rs.)	
				Debit	Credit
<b>2017</b>					
<b>Jun</b>	<b>2</b>	Purchases Cash (Cash purchases and trade discount)		5,400	5,400
	<b>4</b>	Account Receivable_ Din Muhammad Cash Sales (Cash and credit sales)		800 200	1,000
	<b>10</b>	Free Sample Drawing Purchases (Free sample and drawing through purchases)		200 100	300
	<b>12</b>	Cash Discount Commission (Other income in terms of discount and commission)		520	20 500
	<b>17</b>	Return Inward Cash Account Receivable_ Din Muhammad (Sales return and received other amount by customer)		200 600	800
	<b>24</b>	Lost by Fire Furniture (Furniture lost by fire)		500	500
	<b>30</b>	Bad Debts Account Receivable (Bad Debts are recorded)		100	100
		<b>Total</b>		<b>Rs. 8,620</b>	<b>Rs. 8,620</b>

# Accounting General Journal Practice Problems

**Padhraic Smyth**



## **Accounting General Journal Practice Problems:**

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