

Question 5

Please find below the journal entries for the transactions:

Journal of Hari Shankar & Co.					
Date 2017	Particular		L.F	Amount Dr.	Amount Cr.
April 1	Cash A/c	Dr.		50,000	
	To Capital A/c (Being business started with cash)				50,000
April 2	Purchases A/c	Dr.		20,000	
	To Subhash's A/c (Being goods purchased on credit)				20,000
April 4	Ramnath's A/c	Dr.		15,000	
	To Sales A/c (Being goods sold on credit)				15,000
April 6	Sales Return A/c	Dr.		1,000	
	To Sales Return A/c (Being goods returned by customer)				1,000
April 10	Cash A/c	Dr.		13,800	
	Discount Allowed A/c	Dr.		200	
	To Ramnath's A/c				14,000

General Journal Exercises And Solutions

**Dr. S. K. Singh, ,Dr. Sanjay Kumar
Singh,Shailesh Chauhan**



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important topical areas to study for each part Helps establish a self study preparation program Divides exam into 45 manageable study units Provides an outline format supplemented by brief examples and illustrations Makes material easy to read understand and remember Includes timely up to the minute coverage for the computerized exam Explains step by step examples of the solutions approach Contains all current AICPA content requirements for all four sections of the exam Volume 2 Problems and Solutions Offers selected problems from all four examination sections Contains rationale for correct or incorrect multiple choice answers Covers the new simulation style problems offering more than 75 practice questions Details a solutions approach to each problem Updates unofficial answers to reflect current laws and standards Groups multiple choice questions into topical categories within modules for easy cross referencing Provides a sample examination for each of the four exam parts The computer based CPA exam is here Are you ready The 34th Edition of the Wiley CPA Exam Review is revised and updated for the new computerized exam containing AICPA sample test questions released as recently as April 2007 To help candidates prepare for the new exam format this edition includes a substantial number of the new simulation type questions Passing the CPA exam on your first attempt is possible We d like to help Get Even More Information Online You ll find a wide range of aids for doing your best on the CPA exam at wiley com cpa including content updates CPA exam study and test taking tips and more All Wiley CPA Exam Review products are listed on the site

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