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Date	Particular	L.F	Amount Dr.	Amount Cr.
March 3	Dev's A/c Dr. To Sales A/c (Being goods sold to Dev)		1,00,000	1,00,000
March 5	Cash A/c Dr. Discount Allowed A/c Dr. To Dev's A/c (Being cash received from Dev)		98,000 2,000	1,00,000
March 6	Manmohan's A/c Dr. To Sales A/c (Being goods sold to Manmohan)		80,000	80,000
March 8	Sales Return A/c Dr. To Manmohan's A/c (Being goods returned by Manmohan)		1,000	1,000
March 15	Cash A/c Dr. Discount Allowed A/c Dr. To Manmohan's A/c (Being cash received from Manmohan)		78,200 800	79,000
March 16	Cash A/c Dr. Discount Allowed A/c Dr. To Ram's A/c (Being received cash from Ram and allowed discount)		19,500 500	20,000
March 20	Pawan's A/c Dr. To Cash A/c To Discount Received A/c (Being cash paid to Pawan and received discount)		5,000	4,700 300
March 25	Varun's A/c Dr. To Sales A/c (Being goods sold goods @ trade discount 20%)		20,000	20,000
	Total		4,05,000	4,05,000

Journal Entries Solutions For 11 Class

Dr. S. K. Singh, Shailesh Chauhan



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