

In the books of Manik Ladge  
Journal Entries

DATE

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Sl. No.	Particulars	LF	DR	CR
1]	Bills Receivable A/c To, <sup>Wagh</sup> <del>Wagh</del> A/c [Being bill drawn & accepted]		12,000	12,000
2]	Cash A/c DR Discount A/c DR To, Bills Receivable A/c [Being bill discounted with bank]			
3]	Wagh A/c DR To, Sale A/c [Being goods sold on credit]	12,000		12,000
3]	Kolhe A/c DR To, Bills Receivable A/c [Being bill endorsed]	12,000		12,000
4]	Wagh A/c DR To, Kolhe A/c [Being bill dishonoured & noting charges paid]	12,050		12,050
5]	Wagh A/c DR To, Int. A/c [Being int. charged]	350		350
6]	Bills Receivable A/c DR To, Wagh A/c [Being new bill drawn]	12,400		12,400

c/d 102,800 102,800







In the books of Malah.  
Journal Entries.

Sl. No.	Particulars	DR	CR
1]	Patti Bills Receivable A/c DR To, Patti A/c [Being bill drawn & accepted]	12,000	12,000
2]	Cash A/c DR Discount A/c DR To, Bills Receivable A/c [Being bill discounted with bank]	11,700 300	12,000
3]	Patti A/c DR To, Bank A/c [Being bill dishonoured]	12,000	12,000
4]	Cash A/c DR To, Patti A/c [Being part payment received]	4,000	4,000
5]	Patti A/c DR To, Int. A/c [Being int. charged]	200	200
6]	Bills Receivable A/c DR To, Patti A/c [Being new bill drawn]	8,200	8,200
7]	Patti A/c DR To, Bills Receivable A/c [Being bill dishonoured due to insolvency]	8,200	8,200
	c/a	56,000	56,000



8] Cash Alc DR  
Bad Debts Alc DR

b/d

86,600 86,600

4,100

4,100

8,200

To, Patti Alc

[Being part payment received  
due to insolvency]

Total :-

64,800 64,800

Patti Alc

DR

CR

(P)	J/F	₹	(P)	J/F	₹
To, Balance b/d		12,000	By, Bills Receivable		12,000
To, Bank Alc		12,000	By, Cash Alc		4,000
To, Ind. Alc		200	By, Bills Receivable		8,200
To, Bills Receivable		8,200	By, Cash Alc		4,100
			By, Bad Debts Alc		4,100
		<u>32,400</u>			<u>32,400</u>

Q.15 - P.311  
Q.23 - P.315

Q.20 - 313