

2018		₹
Jan. 1	Commenced business with cash	25,000
Jan. 2	Opened Bank Account with cheque from his Savings Account	2,25,000
Jan. 3	Bought goods from Ramesh & Co., Delhi, paid CGST and SGST @ 6% each	54,000
Jan. 3	Sold goods to Rajesh of ₹ 60,000, charged CGST and SGST @ 6% each	
Jan. 7	Bought goods ₹ 65,000 from Rahul, Chennai, paid IGST @ 12%	
Jan. 8	Paid wages in cash	8,000
Jan. 8	Sold goods to Mahesh, Kochi of ₹ 60,000; charged IGST @ 12%	
Jan. 10	Received cheque from Rajesh (Discount allowed ₹ 1,200)	66,000
Jan. 10	Paid into bank	66,000
Jan. 11	Paid to Ramesh & Co. (discount received ₹ 2,700)	51,300
Jan. 12	Paid rent @ ₹ 15,000 per month for three months up to March, paid CGST and SGST @ 6% each	
Jan. 15	Paid wages in cash	8,000
Jan. 15	Paid office expenses in cash	700
Jan. 21	Sold to Mahesh, Delhi goods of ₹ 25,000, charged CGST and SGST @ 6% each	
Jan. 22	Paid office expenses in cash	500
Jan. 22	Paid Rahul by cheque (discount ₹ 3,200)	61,300
Jan. 25	Received cheque from Mahesh Kochi (discount ₹ 1,500)	65,700
Jan. 27	Mahesh, Delhi returned goods (not up to sample)	2,000
Jan. 29	Paid wages in cash	10,000
Jan. 31	Paid office expenses in cash	400
Jan. 31	Paid salaries for the month	20,000

# Accountancy Journal Questions Class 11

**E Durkheim**



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