

General Journal

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

Accountancy Class 12 Of Journal Entry

G Psacharopoulos



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Accountancy Class - 12 Jharkhand Board Dr. S. K. Singh, ,Dr. Sanjay Kumar Singh ,Shailesh Chauhan,2023-03-24 Part A Accounting for Not for Profit Organizations and Partnership Firms 1 Accounting for Not for Profit Organizations Non Trading Organizations 2 Accounting for Partnership Firms Fundamentals 3 Goodwill Meaning Nature Factors Affecting and Methods of Valuation 4 Reconstitution of Partnership Change in Profit Sharing ratio Among the Existing Partners 5 Admission of a Partner 6 Retirement of a Partner 7 Death of a Partner 8 Dissolution of Partnership Firm Part A Company Accounts 1 Company General Introduction 2 Accounting for Share Capital Share and Share Capital 3 Accounting for Share Capital Issue of Shares 4 Forfeiture and Re Issue of Shares 5 Issue of Debentures 6 Redemption of Debentures Part B Financial Statement Analysis 7 Financial Statement of a Company Balance Sheet and Profit and Loss 8 Analysis of Financial Statements 9 Tools for Financial Statement Analysis Comparative Statements 10 Common Size Statements 11 Accounting Ratios 12 Cash Flow Statement Part C Computer in Accounting 1 Introduction to Computer and Accounting Information System AIS 2 Overview of Computerised Accounting 3 Database Management System 4 Electronic Spreadsheet I Project Work II Board Examination Paper **Accountancy Class - 12 (CBSE Board)** Dr. S. K. Singh, ,Dr Sanjay Kumar Singh,Shailesh Chauhan,2023-04-29

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Analysis of Financial Statements 10 Tools for Financial Statement Analysis Comparative Statements 11 Common Size Statements 12 Accounting Ratios 13 Cash Flow Statement Part C Computer in Accounting 1 Introduction to Computer and Accounting Information System AIS 2 Overview of Computerised Accounting System CAS 3 Electronic Spreadsheet Project Work Chapterwise Value Multi Disciplinary based Questions with Answers Board Examination Papers **Bihar Board NCERT Accountancy Class 12 with free Objective Type Questions 18th Edition for the Session of 2025-26** Dr. S. K. Singh, Dr. Sanjay Kumar Singh, Shailesh Chauhan, 2025-10-21 Part A Accounting for Not for Profit Organisation and Partnership Firms 1 Accounting for Not for Profit Organisations 2 Accounting for Partnership Firms Fundamentals 3 Goodwill Meaning Nature Factors Affective and Methods 4 Reconstitution of Partnership Change in Profit Sharing Ratio Among the Existing Partners 5 Admission of A Partner 6 Retirement of a Partner 7 Death of a Partner 8 Dissolution of Partnership Firm Part B Company Accounts and Financial Statements Analysis 1 Company General Introduction 2 Share and Share Capital 3 Accounting for Share Capital Issue of Shares 4 Forfeiture and Re Issue of Shares 5 Disclosure or Presentation of Share Capital in Company s Balance Sheet 6 Issue of Debentures 7 Redemption of Debentures 8 Financial Statements of a Company Balance Sheet and Statement of Profit and Loss 9 Analysis of Financial Statements 10 Tools for Financial Statement Analysis Comprative Statements 11 Common Size Statements 12 Accounting Ratios 13 Cash Flow Statement Project Work Chapter wise Value Multi Disciplinary based Questions with Answers Latest Model Paper with OMR Sheet Board Examination Papers **NCERT Accountancy Class 12 Jharkhand Board Revised 17th Edition for the Session of 2024-25** Dr. S. K. Singh, , Dr. Sanjay Kumar Singh, Shailesh Chauhan, 2024-05-20 Part A Accounting for Partnership Firms 1 Accounting for Not for Profit Organisations 2 Accounting for Partnership Firms Fundamentals 3 Goodwill Meaning Nature Factors Affecting and Methods of Valuation 4 Reconstitution of Partnership Change in Profit Sharing Ratio Among the Existing Partners 5 Admission of a Partner 6 Retirement of a Partner 7 Death of a Partner 8 Dissolution of Partnership Firm Part A Company Accounts 1 Company General Introduction 2 Share and Share Capital 3 Accounting for Share Capital Issue of Shares 4 Forfeiture and Re Issue of Shares 5 Disclosure or Presentation of Share Capital in Company s Balance Sheet 6 Issue of Debentures 7 Redemption of Debentures Part B Financial Statement Analysis 8 Financial Statements of a Company Balance Sheet and Statement of Profit and Loss 9 Analysis of Financial Statements 10 Tools for Financial Statement Analysis Comparative Statements 11 Common Size Statements 12 Accounting Ratios 13 Cash Flow Statement Part B Computerised Accounting 1 Introduction to Computer and Accounting Information System AIS 2 Overview of Computerised Accounting System CAS 3 Electronic Spreadsheet Project Work Chapterwise Value Multi Disciplinary based Questions with Answers Board Examination Papers Complete Accounting Course David Himmelblau, 1927 **The Accountant** , 1885 Fundamental Accounting Principles William W. Pyle, John Arch White, Kermit D. Larson, 1978 *Accounting by Machine Methods* Harry Gregory Schnackel, Henry Carlton Lang, 1929

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