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**BOOKS OF MUKUND LTD.  
JOURNAL**

Date	Particulars	L.F.	Debit (Rs.)	Credit (Rs.)
	Bank A/c <span style="float: right;">Dr.</span> To Equity Share Application A/c (Application money received on 1,20,000 shares)		3,60,000	3,60,000
	Equity Share Application A/c <span style="float: right;">Dr.</span> To Equity Share Capital A/c To Equity Share Allotment A/c To Bank A/c (Application money transferred to Equity share capital A/c, Excess money received adjusted towards allotment and money refunded on rejected applications)		3,60,000	1,50,000 1,50,000 60,000
	Equity Share Allotment A/c <span style="float: right;">Dr.</span> To Equity Share Capital A/c To Securities Premium A/c/Securities Premium Reserve A/c (Amount due on allotment @ Rs. 3 per share including premium)		1,50,000	1,00,000 50,000
	Bank A/c <span style="float: right;">Dr.</span> To Equity Share Allotment A/c		NIL	NIL

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<b>Date</b>	<b>Particulars</b>	<b>L.F.</b>	<b>Debit (Rs.)</b>	<b>Credit (Rs.)</b>
	Equity Share first and final Call A/c <span style="float: right;">Dr.</span> To Equity Share Capital A/c (Amount due on first and final call @ Rs. 5 per share)		2,50,000	2,50,000
	Bank A/c <span style="float: right;">Dr.</span> Calls in Arrears A/c To Equity Share first and final Call A/c (First and final call money received except that of 2,500 shares)		2,37,500 12,500	2,50,000
	Equity Share Capital A/c <span style="float: right;">Dr.</span> To Calls in Arrears A/c To Forfeited Shares A/c (Forfeiture of 2500 shares for non-payment of the first and final call)		25,000	12,500 12,500