
 <a href="#">Click on the logo to visit the website</a>	<b>Session 2022-23</b> <b>Main</b> <b>Zone-1, Set-1</b>	<b>Q-23*</b>	 <a href="#">Click on logo to visit our Channel</a>
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**BOOKS OF PUSHKAR LIMITED**  
**JOURNAL**

<b>Date</b>	<b>Particulars</b>	<b>L.F.</b>	<b>Debit (Rs.)</b>	<b>Credit (Rs.)</b>
	Bank A/c <span style="float: right;">Dr.</span> To Share Application A/c (Application money received on 40,000 shares)		16,00,000	16,00,000
	Share Application A/c <span style="float: right;">Dr.</span> To Share Capital A/c To Securities Premium Reserve A/c To Share Allotment A/c To Bank A/c (Transfer of application money on 30,000 shares to Share Capital account, on 5,000 shares to Allotment account, and of 5,000 shares refunded)		16,00,000	9,00,000 3,00,000 2,00,000 2,00,000
	Share Allotment A/c <span style="float: right;">Dr.</span> To Share Capital A/c To Securities Premium/Securities Premium Reserve A/c (Money due on allotment on 30,000 debentures)		9,00,000	6,00,000 3,00,000

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Date	Particulars	L.F.	Debit (Rs.)	Credit (Rs.)
	Bank A/c <span style="float: right;">Dr.</span> Calls in Arrears A/c <span style="float: right;">Dr.</span> To Share Allotment A/c (Money received on share allotment)		6,86,000 14,000	7,00,000
	Share Capital A/c <span style="float: right;">Dr.</span> Securities Premium Reserve A/c <span style="float: right;">Dr.</span> To Forfeited Shares A/c To Calls in Arrears A/c (Forfeiture of 600 shares for non-payment of allotment money)		30,000 6,000	22,000 14,000
	Share First Call A/c <span style="float: right;">Dr.</span> To Share Capital A/c (First call amount due on 29,400 shares)		8,82,000	8,82,000
	Bank A/c <span style="float: right;">Dr.</span> To Share First Call A/c (Money received on first call)		8,82,000	8,82,000