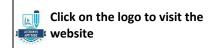
## BOOKS OF PUSHKAR LIMITED JOURNAL

Date	Particulars		L.F.	Debit (Rs.)	Credit (Rs.)
	Bank A/c	Dr.		16,00,000	
	To Share Application A/c				16,00,000
	(Application money received on 40,000 shares)				
	Share Application A/c	Dr.		16,00,000	
	To Share Capital A/c				9,00,000
	To Securities Premium Reserve A/c				3,00,000
	To Share Allotment A/c				2,00,000
	To Bank A/c				2,00,000
	(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)				
	Share Allotment A/c	Dr.		9,00,000	
	To Share Capital A/c				6,00,000
	To Securities Premium/Securities Premium				3,00,000
	Reserve A/c				
	(Money due on allotment on 30,000 debentures)				



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Q-23\*



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