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Session 2021-22  
Main Term-2  
Zone-3, Set-1

Q-3



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### BOOKS OF P, Q AND R JOURNAL

Date	Particulars	L.F.	Debit (Rs.)	Credit (Rs.)
31-03-2022	Bad Debts A/c Dr. To Sundry Debtors A/c (Bad debts ₹ 5,000 written off on R's retirement)		5,000	5,000
31-03-2022	Revaluation A/c Dr. To Bad Debts A/c (Bad debts written off transferred to revaluation)		5,000	5,000
31-03-2022	Revaluation A/c Dr. To Provision for bad and doubtful debts A/c (Created provision for bad and doubtful debts)		9,250	9,250