D.K.Goel Financi	s in Preparation of al Statements AccountsAptitude.com Questions - 11	
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Date	Particulars	L.F.	Debit (Rs.)	Credit (Rs.)
(i)	Salaries A/c Dr. To Outstanding Salaries A/c (Salaries outstanding recorded)		5,000	5,000
(ii)	Prepaid Insurance A/c Dr. To Insurance A/c (Insurance paid in advance recorded)		2,000	2,000
(iii)	Rent Received A/c Dr. To Rent Received in Advance A/c (Rent received in advance recorded)		4,000	4,000
(iv)	Commission Receivable A/c Dr. To Commission Received A/c (Commission earned but not received recorded)		1,000	1,000
(v)	Interest on Capital A/c Dr. To Capital A/c (Interest on Capital recorded)	*	1,500	1,500

XI Accountancy	Adjustments in Preparation of		
D.K.Goel	Financial Statements	AccountsAptitude.com	
2024 Edition	Practical Questions - 11	-	ACCOUNTS APTITUDE

Date	Particulars	L.F.	Debit (Rs.)	Credit (Rs.)
(vi)	Drawings A/c Dr. To Interest on Drawings A/c (Interest on Drawings recorded)		300	300
(vii)	Bad Debts A/cDr.To Sundry Debtors A/c(Further Bad Debts written off recorded)		2,000	2,000
(viii)	Closing Stock A/c Dr. To Trading A/c (Closing Stock recorded)		3,000	3,000

