



<b>Date</b>	<b>Particulars</b>	<b>L.F.</b>	<b>Debit (Rs.)</b>	<b>Credit (Rs.)</b>
(i)	Salaries A/c To Outstanding Salaries A/c (Salaries outstanding recorded)	Dr.	5,000	5,000
(ii)	Prepaid Insurance A/c To Insurance A/c (Insurance paid in advance recorded)	Dr.	2,000	2,000
(iii)	Rent Received A/c To Rent Received in Advance A/c (Rent received in advance recorded)	Dr.	4,000	4,000
(iv)	Commission Receivable A/c To Commission Received A/c (Commission earned but not received recorded)	Dr.	1,000	1,000
(v)	Interest on Capital A/c To Capital A/c (Interest on Capital recorded)	Dr.	1,500	1,500



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

