



	<b>Date</b>	<b>Particulars</b>	<b>L.F.</b>	<b>Debit (Rs.)</b>	<b>Credit (Rs.)</b>
1a	31-03-2023	Provision for Doubtful Debts A/c To Bad Debts A/c (Bad Debts adjusted from Provision for Doubtful Debts A/c)	Dr.	15,000	15,000
1b	31-03-2023	Bad Debts A/c To Sundry Debtors A/c (Further Bad Debts written off recorded)	Dr.	20,000	20,000
1c	31-03-2023	Provision for Doubtful Debts A/c To Bad Debts A/c (Bad Debts adjusted from Provision for Doubtful Debts A/c)	Dr.	20,000	20,000
1c	31-03-2023	Profit & Loss A/c To Provision for Doubtful Debts A/c (Provision maintained at @ 5% of the Sundry Debtors)	Dr.	27,000	27,000
2	31-03-2023	Staff Welfare Expense A/c To Purchases A/c To Input IGST A/c (Goods distributed among staff members as free of cost)	Dr.	22,400	20,000 2,400



	<b>Date</b>	<b>Particulars</b>	<b>L.F.</b>	<b>Debit (Rs.)</b>	<b>Credit (Rs.)</b>
3	31-03-2023	Rent A/c Input IGST A/c To Outstanding Rent A/c (Outstanding Rent for two months recorded)	Dr. Dr.	30,000 3,600	33,600
4	31-03-2023	Prepaid Insurance A/c To General Expense A/c (Insurance prepaid till Jun'2023 recorded)	Dr.	2,500	2,500
5	31-03-2023	Accrued Commission A/c To Commission A/c To Output IGST A/c (Accrued Commission recorded)	Dr.	5,600	5,000 600

