



**KARUNA STORES**  
**JOURNAL**

<b>Date</b>	<b>Particulars</b>	<b>L.F.</b>	<b>Debit Amount (₹)</b>	<b>Credit Amount (₹)</b>
2023 Mar 01	Furniture A/c Kuber Furniture Store (Furniture purchased from Kuber Furniture Store)	Dr.	15,000	15,000
Mar 05	Charity & Donation A/c To Purchases A/c (Goods given away as charity)	Dr.	6,000	6,000
Mar 12	Loss by Theft A/c To Purchases A/c To Cash A/c (Goods worth ₹8,000 and Cash ₹4,000 were stolen by an employee)	Dr.	12,000	8,000 4,000
Mar 15	Bad Debts A/c To Arun (Amount irrecoverable from Arun on his insolvency)	Dr.	20,000	20,000
Mar 18	Drawings A/c To Cash A/c To Purchases A/c (Withdrew for personal use cash ₹5,000 and goods worth ₹10,000)	Dr.	15,000	5,000 10,000



<b>Date</b>	<b>Particulars</b>	<b>L.F.</b>	<b>Debit Amount (₹)</b>	<b>Credit Amount (₹)</b>
Mar 31	Interest on Capital A/c To Capital A/c (Provided interest on capital of ₹5,00,000 at 6% p.a.)	Dr.	30,000	30,000
Mar 31	Prepaid Rent A/c To Rent A/c (Rent related to the next year recorded under Prepaid Rent A/c)	Dr.	5,000	5,000
Mar 31	Salary A/c To Outstanding Salary A/c (Salaries due to clerks provided)	Dr.	12,000	12,000

