


XI Accountancy D.K.Goel 2024 Edition	Special Purpose Books-II Other Books Practical Questions - 10	AccountsAptitude.com 
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SN	Particulars	Subsidiary Book
(a)	Goods Purchased from Ram Lal ₹5,000 on credit.	Purchase Book
(b)	Provision for doubtful debts created @5% on debtors with book value of ₹10,000	Journal Proper
(c)	Defective goods sold to Babita on credit worth ₹4,000 were returned by her.	Sales Return Book
(d)	Purchased furniture on credit from Mr. Ratan Singh for ₹15,000 for use in the business.	Journal Proper

