

JOURNAL

Date	Particulars	L.F.	Debit Amount (₹)	Credit Amount (₹)
	(i) Interest Accrued A/c Dr. To Interest Received A/c (Interest earned & receivable recorded)		2,500	2,500
	(ii) Wages A/c Dr. To Outstanding Wages A/c (Wages for March, 2024 unpaid recorded)		10,000	10,000
	(iii) Prepaid Insurance A/c Dr. To Insurance Premium A/c (Prepaid Insurance paid in advance recorded)		1,500	1,500
	(iv) Manager Commission A/c Dr. To Outstanding Manager Commission A/c (Commission due to manager recorded)		6,000	6,000
	(v) Interest on Loan A/c Dr. To Outstanding Interest on Loan A/c (Interest due on loan of ₹1,50,000 @ 9% for 9 months)		10,125	10,125