



**JOURNAL**

<b>Date</b>	<b>Particulars</b>	<b>L.F.</b>	<b>Debit Amount (₹)</b>	<b>Credit Amount (₹)</b>
	(i) Cash A/c <span style="float: right;">Dr.</span> Bad Debts A/c To Raj (Out of the amount due from Raj cash received and balance became bad debts)		15,000 10,000	25,000
	(ii) Rent A/c <span style="float: right;">Dr.</span> Input CGST A/c <span style="float: right;">Dr.</span> Input SGST A/c <span style="float: right;">Dr.</span> To Outstanding Rent A/c (Rent payable to the landlord accounted with Input CGST and Input SGST)		10,000 600 600	11,200
	(iii) Depreciation A/c <span style="float: right;">Dr.</span> To Furniture A/c (Depreciation charged on Furniture)		5,000	5,000
	(iv) Salaries A/c <span style="float: right;">Dr.</span> To Outstanding Salaries A/c (Salaries outstanding to staff recorded)		20,000	20,000
	(v) Cash A/c <span style="float: right;">Dr.</span> Discount Allowed A/c <span style="float: right;">Dr.</span> To Sales A/c To Output CGST A/c To Output SGST A/c (Goods sold for cash charging CGST & SGST)		9,520 500	9,000 510 510



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	(vi) Interest on Capital A/c To Capital A/c (Interest on capital provided @10% p.a.)	Dr.	10,000	10,000
	(vii) Loss of Stock by Theft A/c To Purchases A/c To Input IGST A/c (Goods lost due to theft hence purchases and Input IGST reversed)	Dr.	5,600	5,000 600

