

## Journal Entry

Date	Particulars	L.F.	Amount(Dr.)	Amount(Cr.)
2023 April 1	Interest on Capital A/c To Susmita's Capital A/c (Being Interest on Capital @ 10% paid)	Dr.	50,000	50,000
April 9	Susmita's Capital A/c To Interest on Drawing A/c (Being Interest calculated on Drawing @ 15%)	Dr.	1,200	1,200
April 11	Salary A/c To Outstanding Salary A/c (Being salary due to employee)	Dr.	5,000	5,000
April 13	Depreciation A/c To Machinery A/c (Being depreciation on machinery @ 10% charged)	Dr.	1,00,000	1,00,000
April 19	Advertisement Expense A/c To Purchase A/c (Being goods distributed as free samples)	Dr.	4,000	4,000
April 24	Loss by Theft A/c To Purchase A/c (Being goods stolen by employee)	Dr.	25,000	25,000
April 27	Loss by Fire A/c To Purchase A/c (Being goods destroyed by fire)	Dr.	3,00,000	3,00,000
April 27	Insurance Company A/c To Loss by Fire A/c (Being claim made)	Dr.	3,00,000	3,00,000
April 27	Bank A/c Profit/Loss A/c To Insurance Company A/c (Being insurance claim received for 60%)	Dr. Dr.	1,80,000 1,20,000	3,00,000

# General Journal Exercises And Solutions

**J Elliott**



## General Journal Exercises And Solutions:

**Self-study Problems/solutions Book 1** Marilyn F. Hunt,1993      **Solutions Manual to Study Guide and Working Papers for College Accounting** John Ellis Price,M. David Haddock,Horace R. Brock,1999-04      **Accounting for Business: An Introduction** Stephen Marley,Jeffrey Pedersen,2015-05-20 Accounting for Business An Introduction second edition has been thoroughly revised to provide vocational students with a comprehensive overview of key financial principles Its business oriented focus combined with a clear concise writing style an approach proven successful in the first edition helps students gain competency in preliminary accounting concepts and applications in a practical way Students will learn the principles that underpin the recording and control of business transactions They will also learn how to build an accounting system for commercial businesses ranging from the smallest enterprise to a larger trading business      *Learn Bookkeeping in 7 Days* Rod Caldwell,2011-01-31 Do you struggle with keeping your books Do you dread facing your finances Do you constantly fear that the tax man will come knocking Learn Bookkeeping in 7 Days is your step by step guide to taking the stress out of keeping your books This small business guide covers all of the basics from setting up a general ledger through to confidently conquering your BAS and all that s in between In 7 quick and easy steps this book arms you with the knowledge you need to move to more advanced systems and will free up your time to focus on your business Packed full of taxation tips tricks and traps this is essential reading for all small business owners and anyone wanting to easily and quickly learn bookkeeping Bonus resources can be downloaded from the author s website at [www tpabusiness com au](http://www.tpabusiness.com.au)      Study Guide Solutions Ch 1-9, College Accounting ,2007-02      War Department Education Manual ,1943      *Intermediate Accounting, Chapters 1-14 , Self-Study Problems/Solutions Book Volume* Donald E. Kieso,Jerry J. Weygandt,2003-07-03 This bestseller has powered the careers of countless professionals The new edition builds on the book s reputation for comprehensiveness accuracy and currency incorporating all the recent changes to the accounting literature Updated with the latest developments and standards in the field The book includes a CD ROM with an accounting cycle tutorial a financial statement analysis primer an annual report database spreadsheet tools career resources and more It will help readers develop the knowledge and skills base they need to succeed as professional accountants      *Financial Accounting, Self-Study Problems/Solutions Book* Jerry J. Weygandt,Donald E. Kieso,Paul D. Kimmel,1999-11-24 From one of the hottest author teams in accounting comes a new edition of the highly successful Financial Accounting This edition retains the traditional procedural coverage of the previous editions along with a practical decision making focus Anyone who will ever be asked to prepare or use accounting information to make effective decisions will benefit from this best selling text      **Bookkeeping and Accounting** ,1943      *The Reference Catalogue of Current Literature* ,1910      Reference Catalogue of Current Literature ,1910      *Study Guide for Use with Financial Accounting* Walter B. Meigs,1987      *Financial Accounting* David F. Fetyko,1980      Study Guide to Accompany Financial Accounting Serge Matulich,1980      Intermediate Accounting IFRS.

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## **Table of Contents General Journal Exercises And Solutions**

1. Understanding the eBook General Journal Exercises And Solutions
  - The Rise of Digital Reading General Journal Exercises And Solutions
  - Advantages of eBooks Over Traditional Books
2. Identifying General Journal Exercises And Solutions
  - Exploring Different Genres
  - Considering Fiction vs. Non-Fiction
  - Determining Your Reading Goals
3. Choosing the Right eBook Platform
  - Popular eBook Platforms
  - Features to Look for in an General Journal Exercises And Solutions
  - User-Friendly Interface
4. Exploring eBook Recommendations from General Journal Exercises And Solutions
  - Personalized Recommendations
  - General Journal Exercises And Solutions User Reviews and Ratings
  - General Journal Exercises And Solutions and Bestseller Lists
5. Accessing General Journal Exercises And Solutions Free and Paid eBooks
  - General Journal Exercises And Solutions Public Domain eBooks
  - General Journal Exercises And Solutions eBook Subscription Services
  - General Journal Exercises And Solutions Budget-Friendly Options
6. Navigating General Journal Exercises And Solutions eBook Formats

- ePub, PDF, MOBI, and More
  - General Journal Exercises And Solutions Compatibility with Devices
  - General Journal Exercises And Solutions Enhanced eBook Features
7. Enhancing Your Reading Experience
    - Adjustable Fonts and Text Sizes of General Journal Exercises And Solutions
    - Highlighting and Note-Taking General Journal Exercises And Solutions
    - Interactive Elements General Journal Exercises And Solutions
  8. Staying Engaged with General Journal Exercises And Solutions
    - Joining Online Reading Communities
    - Participating in Virtual Book Clubs
    - Following Authors and Publishers General Journal Exercises And Solutions
  9. Balancing eBooks and Physical Books General Journal Exercises And Solutions
    - Benefits of a Digital Library
    - Creating a Diverse Reading Collection General Journal Exercises And Solutions
  10. Overcoming Reading Challenges
    - Dealing with Digital Eye Strain
    - Minimizing Distractions
    - Managing Screen Time
  11. Cultivating a Reading Routine General Journal Exercises And Solutions
    - Setting Reading Goals General Journal Exercises And Solutions
    - Carving Out Dedicated Reading Time
  12. Sourcing Reliable Information of General Journal Exercises And Solutions
    - Fact-Checking eBook Content of General Journal Exercises And Solutions
    - Distinguishing Credible Sources
  13. Promoting Lifelong Learning
    - Utilizing eBooks for Skill Development
    - Exploring Educational eBooks
  14. Embracing eBook Trends
    - Integration of Multimedia Elements
    - Interactive and Gamified eBooks

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