

Accounting

(For Chapter – 2, 3, 5 & 6)

Accounts & General journal entries

Transaction	Accounts title	Debit/Credit	Amount	Reason
1. Started business with tk. 50000				
2. Purchases goods with cash tk. 15000				
3. Paid to creditors tk. 10000				
4. Paid advertisement exp. Tk 2000				
5. Withdrawn from business for personal use tk. 2000 by the owner				
6. Sold goods to Hanif traders on account tk. 10000				
7. Purchase machinery on credit tk 5000				
8. Salaries paid in cash tk. 2000				
9. Opened a bank account depositing tk. 50000				
10. Goods purchase on credit tk 25000				
11. Stationery purchase tk 2200				
12. Received tk. 30000 from Sumon Traders				
13. Paid office rent tk. 18000				
14. Legal service provided to the clients for cash tk 30000				
15. Loan taken from the bank tk. 100000				

16. Legal service provided to the clients on credit tk 30000				
17. Paid tk 30000 against credit purchase of service equipment				
18. Goods purchased tk 45000 from Belal, cash paid tk. 20000, cheque issued tk. 15000.				
19. Goods sold tk. 80000; cash tk. 30000 & cheque tk. 25000 received against the sale.				
20. Owner withdraw tk 8000 from bank for personal use				
21. Tk 8000 realized from repairing vehicle.				
22. Commission received tk 3000				
23. Interest received from bank tk 1200				
24. Computer purchased for office tk. 25000				
25. Office rent paid in advanced for three months tk 18000				
26. Sold to Rajon tk 20000				
27. Purchase return tk 1000				
28. Clothes purchased on credit tk 25000				
29. Goods purchased by cheque tk 100000 at 5% discount.				
30. Started business with cash tk 500000; furniture tk. 75000 and bank loan tk 55000.				

31. Started business with bank tk 120000 and goods worth tk 75000				
32. Sold by cheque tk 5000				
33. Owner brought in additional capital in business tk 90000				
34. Depreciation on machinery tk 1000				
35. Carriage exp. For newly purchased machine tk 7500				
36. New machine installation exp. Tk 15000				
37. Research exp for new goods tk. 38. 18000				
39. Repairing exp. Pf delivery van tk 1000				
40. Almirah bought tk 25000				
41. Discount received 5700				
42. Discount allowed tk 3000				
43. Received apprenticeship premium tk 4000				
44. Sale of old furniture tk 10000				
45. Dividend received tk 2000				
46. Sold out goods on credit returned in tk 2000				
47. Loan taken from Ramjan tk 6000				
48. Return inward tk 2000				

49. Commission receivable from Topu tk 3000				
50. Goods stolen from shop tk 1500				
51. Goods destroyed by fire tk 5000				
52. Bank charge for expense 500				
53. Interest allowed by bank 300				
54. Tk 9000 paid in full settlement of tk 10000 to creditors				
55. Tk 6500 received from debtors in full settlement of tk 7000				
56. Furniture purchased tk 10000, wrongly purchase account debited with tk 10000				
57. Created provision for bad debt tk 2000				
58. Bad debts written off tk 1000				
59. Tk 3000 spent for publicity of business				
60. Issued cheque to Babul tk 5000				
61. Salary is unpaid tk 3500				
62. Honorarium paid to the artist tk 25000				
63. Electricity bill due tk 3000				
64. Purchase chair and table tk 7000				

65. Commission receivable tk 600				
66. Goods withdraw by owner tk 1000				
67. Drawing from bank tk 5000 for office use				
68. At a discount of 5%, the debt of tk 4000is fully settled				
69. Realized tk 1200 against bills receivable				
70. Proprietor deposited into bank personally tk 10000				
71. Loan paid tk 8000				
72. Unused stationery tk 500				
73. Notes payable paid by bank tk 3000				
74. Repair of old furniture tk 500				
75. Purchased IPS for office tk 5000				