

Name: _____

Class: _____

Academic No. _____



درس اليوتيوب

(1) Cash Purchases

تسجيل المشتريات نقداً

Prepare the journal entries for the following transactions:

1. LessonCom Co. Invested BD10,000 in the bank.
2. LessonCom Co. purchased goods from Ali Co. BD 2,500 cash.
3. LessonCom Co. returned goods to Ali Co. BD 500.

GENERAL JOURNAL

Date	Account Title and Explanation	Debit	Credit
1			
2			
3			



درس اليوتيوب

(2) Credit Purchases without discount

تسجيل المشتريات على الحساب بدون خصم نقدي

Prepare the journal entries for the following transactions:

1. Sayed bought goods BD4,000 on account from Ebrahim Aman Est.
2. Sayed received BD1500 from Ebrahim Aman Est for returning part of goods.
3. Sayed Paid BD1000 to Ebrahim Aman Est.

GENERAL JOURNAL

Date	Account Title and Explanation	Debit	Credit
1			
2			
3			

Name:

Class:

Academic No.



(3) Credit Purchases with discount

درس اليوتيوب

تسجيل المشتريات على الحساب مع خصم نقدي

Prepare the journal entries for the following transactions:

1. Purchased merchandise from Ali Est for BD 30,000 terms 4/15, n/30.
2. Returned damaged goods to Ali Est BD2000.
3. Paid full due to Ali Est After 4 days.

GENERAL JOURNAL

Date	Account Title and Explanation	Debit	Credit
1			
2			
3			

Name: _____

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(4) Cash sales

تسجيل المبيعات نقداً

درس اليوتيوب

Prepare the journal entries for the following transactions:

- Shaheen sold goods BD1,200 cash to Alia on December 8, 2019. Cost of goods sold 1110.
- On December 12, 2018, Shaheen received returned goods from Alia, of BD80, at a cost of BD53.

GENERAL JOURNAL

Date	Account Title and Explanation	Debit	Credit

