



ii) Cheque received from customer — ₹100

Bank A/c — Dr. 100  
To Debtors A/c 100

iii) Cheque received above was dishonoured/cancelled

Debtors A/c — Dr. 100  
To Bank A/c 100  
(Being cheque dishonoured)

iv) a) Bill Receivable (B/R) received — ₹5,000

B/R A/c — Dr. 5,000  
To Debtors A/c 5,000

b) B/R dishonoured

Debtors A/c — Dr. 5,000  
To B/R A/c 5,000

c) B/R endorsed to Mr. C — ₹5,000

Mr. C's A/c — Dr. 5,000  
To B/R A/c 5,000

d) B/R endorsed dishonoured

Debtors A/c — Dr. 5,000  
To Mr. C's A/c 5,000  
(Being bills receivable endorsed dishonoured)

v) a) Bill Payable (B/P) paid — ₹ 100

Creditors A/c Dr. 100  
To B/P A/c 100

b) B/P dishonoured.

B/P A/c — Dr. 100  
To Creditors A/c 100

vi) Interest charged by creditors — ₹ 10

Interest A/c Dr. 10      Creditors A/c Dr. X  
To Creditors A/c 10      To Interest Payable

vii) Interest charged to debtors — ₹ 20

Debtors A/c — Dr. 20  
To Interest A/c 20