

1. Give journal entries in the books of both:

1/4/2017: A sold goods on credit to B Rs.90----- B Accepted the bill for 3 months---properly honored on the due date by B.

2. Give journal entries in the books of both:

1/4/2017: A sold goods on credit to B Rs.80----- B Accepted the bill for 4 months---bill dishonored----- B accepted the new bill for Rs.80 for 2 Months-----properly honored on the due date by B.

3. Give journal entries in the books of both:

1/4/2017: A sold goods on credit to B Rs.70----- B Accepted the bill for 2 months---A discounted the bill for Rs.68---Properly honored on the due date by B.

4. Give journal entries in the books of both:

1/4/2017: A sold goods on credit to B Rs.80----- B Accepted the bill for 2 months---A discounted the bill for Rs.77---Bill dishonored-----B accepted a new bill for Rs.80-----Again discounted by A for Rs.75-----Properly honored on the due date by B.

5. Give journal entries in the books of both:

1/4/2017: A sold goods on credit to B Rs.40----- B Accepted the bill for 3 months---A Endorsed the bill to C in full settlement of Rs.42---Properly honored on the due date by B.

6. Give journal entries in the books of both:

1/4/2017: A sold goods on credit to B Rs.90----- B Accepted the bill for 2 months--- A Endorsed the bill to C in full settlement of Rs.95---Bill dishonored-----B accepted a new bill for Rs.90-----Again endorsed by A to D in full settlement of Rs.92---Properly honored on the due date by B.

7. 1/6/2017: A sold goods on credit to B Rs.50----- B Accepted the bill for 3 months---bill dishonored--- A paid Noting charges Rs.2 ----- B accepted the new bill for Rs.53 for 2 Months-----
-the bill properly honored by B.

8. Give journal entries in the books of both:

1/4/2017: A sold goods on credit to B Rs.60----- B Accepted the bill for 2 months---A discounted the bill for Rs.58---Bill dishonored----- Bank paid noting charges Rs.3 ---B accepted a new bill for Rs.65 for 3 Months -----Again discounted by A for Rs.62---Properly honored on the due date by B.

9. Give journal entries in the books of both:

1/4/2017: A sold goods on credit to B Rs.80----- B Accepted the bill for 3 months---A endorsed the bill to C in full settlement of Rs,82---Bill dishonored-----C paid noting charges Rs.4 ---B accepted a new bill for Rs.86 for 3 Months -----Again discounted by A to D in full settlement of Rs,89---Properly honored on the due date by B.

10. Give journal entries in the books of both:

1/4/2017: A sold goods on credit to B Rs.40----- B Accepted the bill for 3 months---properly honored on the due date by B.

11. 1/4/2017: A sold goods on credit to B Rs.60----- B Accepted the bill for 4 months - bill dishonored---A paid Noting charges Rs.3-----B accepted the new bill for 3 Months of Rs.65-----A discounted the 2ns bill for Rs64--- bill dishonored--- bank paid noting charges Rs.5--- B accepted a new bill for 1 Month Rs,73-----A endorsed the 3rd bill to C in full settlement of Rs.80--- bill dishonored--- C paid noting charges Rs.3--- B accepted the new bill for 4 months for Rs.90--- On due date B honored the last bill.

12. Give journal entries in the books of both:

1/4/2017: A sold goods on credit to B Rs.60----- B Accepted the bill for 4 months---bill dishonored----- B accepted the new bill for Rs.60 for 2 Months-----properly honored on the due date by B.

13. Give journal entries in the books of both:

1/4/2017: A sold goods on credit to B Rs.90----- B Accepted the bill for 2 months---A discounted the bill for Rs.88---Properly honored on the due date by B.

14. Give journal entries in the books of both:

1/4/2017: A sold goods on credit to B Rs.50----- B Accepted the bill for 2 months---A discounted the bill for Rs.46---Bill dishonored-----B accepted a new bill for Rs.50---Again discounted by A for Rs.45---Properly honored on the due date by B.

15. Give journal entries in the books of both:

1/4/2017: A sold goods on credit to B Rs.70----- B Accepted the bill for 3 months---A Endorsed the bill to C in full settlement of Rs.72---Properly honored on the due date by B.

16. Give journal entries in the books of both:

1/4/2017: A sold goods on credit to B Rs.80----- B Accepted the bill for 2 months--- A Endorsed the bill to C in full settlement of Rs.85---Bill dishonored-----B accepted a new bill for Rs.80---Again endorsed by A to D in full settlement of Rs.82---Properly honored on the due date by B.

17. 1/6/2017: A sold goods on credit to B Rs.60----- B Accepted the bill for 3 months---bill dishonored--- A paid Noting charges Rs.3 ----- B accepted the new bill for Rs.65 for 2 Months----- -the bill properly honored by B.

18. Give journal entries in the books of both:

1/4/2017: A sold goods on credit to B Rs.70----- B Accepted the bill for 2 months---A discounted the bill for Rs.68---Bill dishonored----- Bank paid noting charges Rs.3 ---B accepted a new bill for Rs.76 for 3 Months -----Again discounted by A for Rs.72---Properly honored on the due date by B.

19. Give journal entries in the books of both:

1/4/2017: A sold goods on credit to B Rs.90----- B Accepted the bill for 3 months---A endorsed the bill to C in full settlement of Rs,92---Bill dishonored-----C paid noting charges Rs.3 ---B accepted a new bill for Rs.97 for 3 Months -----Again discounted by A to D in full settlement of Rs.99---Properly honored on the due date by B.

20. 1/4/2017: A sold goods on credit to B Rs.60----- B Accepted the bill for 4 months - bill dishonored---A paid Noting charges Rs.3-----B accepted the new bill for 3 Months of Rs.65-----A discounted the 2ns bill for Rs64--- bill dishonored--- bank paid noting charges Rs.5--- B accepted a new bill for 1 Month Rs,73-----A endorsed the 3rd bill to C in full settlement of Rs.80--- bill dishonored--- C paid noting charges Rs.3--- B accepted the new bill for 4 months for Rs.90----- On due date B honored the last bill.

21. 1/4/2017: A sold goods on credit to B Rs.80----- B Accepted the bill for 4 months---bill dishonored-----A paid Noting charges Rs.1 ---- B accepted the new bill for Rs.83 for 2 Months- --A discounted the 2nd bill for Rs81--- bill dishonored--- bank paid noting charges Rs.3--- B accepted a new bill for 1 Month Rs,90-----A endorsed the 3rd bill to C in full settlement of Rs.95--- bill dishonored--- C paid noting charges Rs.3--- B accepted the new bill for 4 months for Rs.99----- On due date B honored the last bill.