

TOPIC 13 : Loan Entry

(ऋण प्रविष्टि)

(a) Loan Received:

(b) Received ₹50,000 from Bank

Entry:-

Bank A/cDr ₹50,000

To Loan A/c ₹50,000

(b) EMI Payment (Principal + Interest):

Paid ₹5,000 (₹4,000 Principal + ₹1,000 Interest)

Entry:-

Loan A/cDr ₹4,000

Interest Expense A/cDr ₹1,000

To Bank A/c ₹5,000

(c) Interest Payable:

Interest due but not paid ₹1,000

Interest Expense A/cDr ₹1,000

To Interest Payable A/c ₹1,000

(1) प्राप्त ऋण: बैंक से ₹50,000 प्राप्त किए

प्रवेश-द्वार:-

✓ बैंक खाता डॉ ₹50,000

✓ ऋण खाते ₹50,000 के लिए

(2) ईएमआई भुगतान (मूलधन + ब्याज): ₹5,000 का भुगतान किया गया (₹4,000 मूलधन + ₹1,000 ब्याज)

प्रवेश-द्वार:-

✓ ऋण खाता डॉ ₹4,000

✓ ब्याज व्यय खाता डॉ ₹1,000

✓ बैंक खाता ₹5,000 के लिए

(3) देय ब्याज: देय ब्याज लेकिन भुगतान नहीं किया गया ₹1,000 ब्याज

✓ व्यय खाता डॉ ₹1,000

✓ देय ब्याज खाते ₹1,000