

JOURNAL ENTRIES			
SI No	PARTICULARS	DEBIT	CREDIT
1	Ramesh invested capital into business Rs. 1,00,000 by cash		
2	Cash deposited in SBI Bank Rs. 75,000		
3	Purchase of Furniture Rs. 10,000 By Cash		
4	Purchase of machinery from dinesh & co Rs. 25,000		
5	Purchase of building Rs. 15,000 by cheque		
6	Investment in Govt Bonds Rs. 4000 By cash		

7	Cash withdrawn from bank Rs. 2000 for office purpose		
<b>JOURNAL ENTRIES</b>			
<b>SI No</b>	<b>PARTICULARS</b>	<b>DEBIT</b>	<b>CREDIT</b>
8	Purchase of goods Rs. 4000 by cash		
9	Purchase of goods Rs. 3000/- by cheque		
10	Purchase of goods Rs. 6000 from X & co		
11	Sale of goods Rs. 3000 by cash		
12	Sale of goods Rs. 4000 By cheque		

13	Sale of goods Rs. 5000 to kiran enterprises		
14	Goods returned to Mahesh & co Rs. 1000		
15	Goods returned from suresh enterprises Rs. 2000		
16	Rent paid by cash Rs. 4000		
17	Printing & Stationery Paid by cheque Rs. 3000/-		
18	Donation paid by cheque Rs. 1000/-		
19	Commission received Rs. 3000 by cash		

20	Goods used for personal use Rs. 1000		
21	Rent payable Rs. 5000		
22	Salary payable Rs. 3000		
23	Prepaid insurance Rs500		
24	Closing stock Rs. 26000/-		
25	Interest paid on Capital Rs. 3000/-		
26	Drawing Rs. 4000/- by Owner		
27	Store material purchased from teena auto mobiles Rs.2500		

28	Cash paid for Tea expenses Rs. 50/-		
29	Auto fare pad to Kishore Rs. 100/-		
30	Depreciation on Machinery Rs. 2000/-		
31	A business man received Rs 10000/- by Cash from Aroosh, out of Rs.12000/- remaining amount he unable pay it becomes a Bad debt.		
32	Cheque received from suresh Rs. 9500/- in full settlement payment ,discount allowed Rs.500/-		
33	Cheque issued to Naresh Rs. 4700/- Discount allowed by him Rs 300/-		
34	Rent receivable from the owner for the month of Apr,19 Rs. 5000/-		
	Rent receivable account		
	To Rent		

35	Rent Received in advance Rs. 4000/- for the month of May,2019		

RAMESH YAGATI