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	•		
	NO.			
	1			
4	Purchase of machinery from dinesh & co Rs. 25,000			
5	Durchase of huilding Do. 15 000 hu shorwa			
5	Purchase of building Rs. 15,000 by cheque			
6	Investment in Cout Bonds Ps. 4000 Py cash			
0	Investment in Govt Bonds Rs. 4000 By cash			

		FNAC	TICAL ACCOUNTS
7	Cash withdrawn from bank Rs. 2000 for office purpose		
	JOURNAL ENTRIES		
SI	PARTICULARS	DEBIT	CREDIT
No		DEDIT	CALDIT
8	Durchase of goods Bs. 4000 by cash		
0	Purchase of goods Rs. 4000 by cash		
•	Durchase of goods Do 2000 / hushamus		
9	Purchase of goods Rs. 3000/- by cheque		
10	Purchase of goods Rs. 6000 from X & co		
	O.Y.		
11	Sale of goods Rs. 3000 by cash		
	Sale of goods his. Sood by cash		
12	Sale of goods Rs. 4000 By cheque		
	l		

		FRAC	ICAL ACCOUNTS
13	Sale of goods Rs. 5000 to kiran enterprises		
14	Goods returned to Mahesh & co Rs. 1000		
15	Goods returned from suresh enteprises 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		
13			

## PRACTICAL ACCOUNTS

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

		FRAC	IICAL ACCOUNTS
28	Cash paid for Tea expenses Rs. 50/-		
20	Auto favo vod to Kick ove Do 100/		
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/-		
22	Channel issued to Neuroph Ds. 4700/ Discount allowed by him Ds 200/		
33	Cheque issued to Naresh Rs. 4700/- Discount allowed by him Rs 300/-		
24	Dont receive his from the course for the month of Ann 40 De FOCO/		
34	Rent receivable from the owner for the month of Apr,19 Rs. 5000/		
	Rent receivable account		
	Rent receivable account   To Rent		

## PRACTICAL ACCOUNTS

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

RANESH