



JOURNAL ENTRIES

Date	Particulars	L.F.	Debit (Rs.)	Credit (Rs.)
01-01-2017	Cash A/c Dr. Building A/c Dr. To Capital A/c (Being business started with cash and building)		1,75,000 1,00,000	2,75,000
02-01-2017	Purchase A/c Dr. To Cash A/c (Being goods purchased)		75,000	75,000
03-01-2017	Ramesh A/c Dr. To Sales A/c (Being goods sold to Ramesh on credit)		30,000	30,000
04-01-2017	Wages A/c Dr. To Cash A/c (Being Wages paid)		500	500
06-01-2017	Cash A/c Dr. To Sales A/c (Being goods sold for cash)		10,000	10,000



Date	Particulars	L.F.	Debit (Rs.)	Credit (Rs.)
10-01-2017	Trade Expenses A/c Dr. To Cash A/c (Being trade expenses paid)		700	700
12-01-2017	Cash A/c Dr. Discount/Allowed A/c Dr. To Ramesh A/c (Being cash received and discount allowed)		29,500 500	30,000
14-01-2017	Purchase A/c Dr. To Sudhir A/c (Being goods purchased from Sudhir)		27,000	27,000
18-01-2017	Cartage A/c Dr. To Cash A/c (Being Cartage paid)		1,000	1,000
20-01-2017	Drawings A/c Dr. To Cash A/c (Being Cash withdrawn for personal use)		5,000	5,000
22-01-2017	Drawings A/c Dr. To Purchase A/c (Being goods withdrawn from business for household use)		2,000	2,000



Date	Particulars	L.F.	Debit (Rs.)	Credit (Rs.)
25-01-2017	Sudhir A/c Dr. To Cash A/c To Discount Received A/c (Being Cash paid to Sudhir and discount received)		27,000	26,700 300

