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Date	Particulars	L.F.	Amt. (Dr)	Amt. (Cr.)
2019 May 1	Cash A/c To Capital A/c (Business started with cash)	Dr.	1,00,000	1,00,000
May 1	Purchases A/c To Harish's A/c (Goods purchased from Harish)	Dr.	20,000	20,000
May 1	Stationery A/c To Cash A/c (Stationery purchased for cash)	Dr.	2,200	2,200
May 2	Bank A/c To Cash A/c (Opened a bank account)	Dr.	30,000	30,000

Sample Of A Simulated Journal Entry

Michael Seilmaier



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