# JOURNAL ENTRY



| Date          | Particulars   |     | L.F. | Amt. (Dr) | Amt. (Cr.) |
|---------------|---|-----|------|-----------|------------|
| 2019<br>May 1 | Cash A/e To Capital A/e (Business started with cash)        | Dr. |      | 1,00,000  | 1,00,000   |
| May 1         | Porchases 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     | 2,220      |
| May 2         | Bank A/e To Cash A/e (Opened a bank account)                | Dr. |      | 30,000    | 30,000     |

# **Sample Of A Simulated Journal Entry**

**TD Snyder** 

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