

In the Journal of M/s M

Date	Particulars	L.F.	Debit (₹)	Credit (₹)
10/04/2018	Cash A/c Dr. To Capital A/c (Being business started with cash)		500000	500000
19/04/2018	Furniture A/c Dr. To Cash A/c (Being furniture purchase in cash)		75000	75000
24/04/2018	Purchase A/c Dr. To N A/c (Being goods purchased on credit)		100000	100000
30/04/2018	Rent A/c Dr. To Cash A/c (Being rent paid for the month of April)		10000	10000
03/05/2018	Cash A/c Dr. To Sales A/c (Being goods sold for cash)		18000	18000
12/05/2018	Cash A/c Dr. Discount Allowed A/c Dr. To Sales A/c (Being goods sold on 10% cash discount)		13500 1500	15000
18/05/2018	Bank A/c Dr. To Cash A/c (Being cash deposited into bank)		10000	10000
21/05/2018	N A/c Dr. To Cash A/c (Being creditor paid off)		20000	20000
26/05/2018	Drawings A/c Dr. To Cash A/c (Being cash withdrawn)		2000	2000
31/05/2018	Salary A/c Dr. To Cash A/c (Being salary paid)		5000	5000

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Ira Mayhew



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