

## Journal entries

Tutor'sTips.com

Date	Particulars	L.F.	Debit	Credit
01-04-2018	Cash a/c	Dr.	20,000	
	Bank a/c	Dr.	1,00,000	
	Land and Building a/c	Dr.	20,00,000	
	Furniture and fixture a/c	Dr.	2,30,000	
	Office Equipment a/c	Dr.	1,50,000	
	To Capital a/c			25,00,000
05-04-2018	Purchase a/c	Dr.	2,50,000	
	To M/s Ram and Sons. a/c			2,50,000
05-04-2018	Freight Inward a/c	Dr.	5,000	
	To Cash a/c			5,000
07-04-2018	Stationary a/c	Dr.	2,000	
	To Cash a/c			2,000
09-04-2018	Mr Parvesh Kumar a/c	Dr.	85,000	
	To Sales a/c			85,000
12-04-2018	M/s Ram and Sons a/c	Dr.	1,50,000	
	To Bank a/c			1,50,000
15-04-2018	Purchase a/c	Dr.	2,00,000	
	To M/s Ram and Sons. a/c			2,00,000
15-04-2018	Freight Inward a/c	Dr.	3,000	
	To Cash a/c			3,000
18-04-2018	Miss. Deepika a/c	Dr.	1,25,000	
	To Sales a/c			1,25,000
21-04-2018	Bank a/c	Dr.	85,000	
	Mr Parvesh Kumar a/c			85,000
25-04-2018	M/s A&B Co. a/c	Dr.	1,35,000	
	To Sales a/c			1,35,000
28-04-2018	M/s X&Y Co. a/c	Dr.	1,50,000	
	To Sales a/c			1,50,000