

Making Account .com

Journal

- J** = cash A/C **D**| to capital A/C **C** | \$50000|
- J** = purchsed A/C **D**| to cash A/C **C** | \$3000|
- J** = wages A/C **D**| to cash A/C **C** | \$1800|
- J** = cash A/C **D**| to sales A/C **C** | \$450|
- J** = Gk Department Store A/C **D**| to sales A/C **C** | \$500|
- J** = South Model Store A/C **D**| to sales A/C **C** | \$950|
- J** = cash A/C **D**| to sales A/C **C** | \$315|
- J** = sales return A/C **D**| to Gk Department Store A/C **C** | \$100|
- J** = sales return A/C **D**| to South Model Store A/C **C** | \$110|
- J** = sales return A/C **D**| to cash A/C **C** | \$105|

Ledger

Cash A/C

Debit			Credit
Particular	Amount	Particular	Amount
To Capital	50000	By Purchased	3000
To Sales	315	Wages	1800
To Sales	450	Sales Return	105
		Balance B/D	45860
	50765		50765
Balance B/D	45860		

Capital A/C

Debit			Credit
Particular	Amount	Particular	Amount
To Balance B/D	50000	By Cash	50000
	50000		50000

Balance B/D

5000**Wages A/C**

Debit			Credit
Particular	Amount	Particular	Amount
To Cash	1800	By Balance B/D	1800
	1800		1800
Balance B/D	1800		

Sales A/C

Debit			Credit
Particular	Amount	Particular	Amount
		Cash	450
To Balance B/D	2215	Gk Department Store A/C	500
		South Model Store A/C	950
		Cash	315
	2215		2215
		Balance B/D	2215

Gk Department Store A/C

Debit			Credit
Particular	Amount	Particular	Amount
To Sales	500	Sales Return	100
		By Balance B/D	400
	500		500
Balance B/D	400		

South Model Stroe A/C

Debit			Credit
Particular	Amount	Particular	Amount
To Sales	950	Sales Return	110
		By Balance B/D	840
	950		950
Balance B/D	840		

Sales Return A/C

Debit			Credit
Particular	Amount	Particular	Amount
To Gk Department Store	100	By Balance B/D	315
To South Model Store	110		
To Cash	105		

	315		315
Balance B/D	315		

Purchased A/C

Debit		Credit	
Particular	Amount	Particular	Amount
To Cash	3000	By Balance B/D	3000
	3000		3000
Balance B/D	3000		
