Journal of Mr. John

Date	Description	PR	Amo	unt
2019			Dr. (\$)	Cr. (\$)
Jan. 1	Cash Account Capital Account (Started business with cash)		3,00,000	3,00,000
Jan. 5	Purchases Account Cash Account (Purchased goods for cash)		1,500	1,500
Jan. 7	Cash Account Sales Account (Sold goods for cash)		2,000	2,000
Jan. 9	Purchases Account Harry's Account (Purchased goods on credit)		3,000	3,000
Jan. 11	Cash Account Interest Account (Interest received in cash)		2,500	2,500
Jan. 13	Warn Account Sales Account (Sold goods on credit)		5,000	5,000
Jan. 18	Harry's Account Purchases return account (Goods returned to supplier)		500	500
Jan. 20	Sales return account Warn's Account (Goods returned from customer)		1,000	1,000
Jan. 25	Drawings Account Cash Account (Withdraw cash for household expenses)		2,200	2,200
Jan. 31	Rent Account Cash Account (Paid rent)		3,500	3,500

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Terry C. Jones

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