

Journal of Mr. John

Date	Description	PR	Amount	
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

Journalize Basic Transactions In Accounting

**Albert G. Belding, Russell Thomas
Greene**



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this text Global Accounting Insights highlight the important differences that remain between IFRS and U S GAAP discussing the ongoing joint convergence efforts to resolve them Comprehensive up to date and accurate Intermediate Accounting IFRS includes proven pedagogical tools designed to help students learn more effectively Comprehensive covers the latest International Financial Reporting Standards and how they are applied in practice Takes a comparative approach to help students understand the differences between IFRS U S GAAP and other important standards Emphasizes practical application of knowledge with end of chapter Review and Practice sections Provides authoritative references and citations to ensure content reliability and provide opportunities for further study Includes access to video walkthroughs interactive content and digital resources to support student engagement and ensure positive learning outcomes As IFRS gains broad acceptance around the world students of global accounting will need to be intimately familiar with these standards and prepared to keep up with the rapid changes in the international environment Intermediate Accounting IFRS answers to these pressing needs making it the clear choice for accounting courses at the intermediate level

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