

General Journal

Date		Account Title and Explanations	Ref	Amount (Rs.)	
				Debit	Credit
<i>2016</i>					
<i>Aug.</i>	<i>3</i>	Cash		20,000	
		Bank		5,000	
		Bank Loan			25,000
		(Bank loan liability has been taken)			
	<i>6</i>	Rent Expenses		5,000	
		Cash			4,400
		Rent Payable			600
		(Rent Expenses paid and outstanding)			
	<i>12</i>	Account Receivable_ Kiwi Insurance Inc.		5,620	
Repair Service Revenue				5,620	
	(Sent bill to customer)				
<i>18</i>	Cash		2,830		
	Repair Service Revenue			2,830	
	(Repair services received by cash)				
<i>20</i>	Advertisement Expenses		165		
	Advertisement Payable_ The Dawn			165	
	(Advertisement Expenses incurred but not paid)				
<i>25</i>	Bank		5,620		
	Account Receivable_ Kiwi Insurance Inc.			5,620	
	(Receivable collected by bank)				
<i>30</i>	Advertisement Payable_ The Dawn		165		
	Bank			165	
	(Paid liability by bank)				
Total			Rs. 44,400	Rs. 44,400	

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