Journalise the following transactions:

**2005**

Jan. 1 Mohan started business with cash 80,000

Jan. 6 Purchased goods from Ram on credit 30,000

Jan. 8 Sold goods on cash 6,000

Jan. 15 Bought Furniture from Yash for cash 8,000

Jan. 18 Paid Salary to manager 6,500

Jan. 20 Paid Rent to land lord in cash 1,000

**Solution :**

**Journal**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Date** | **Particular** | **LF** | **Debit** | **Credit** |
| 2005 | Cash Account Dr  To Mohan's Capital Account  *(Being business started with cash)* |  | 80,000 | 80,000 |
| “ 6 | Purchases Account Dr.  To Ram's Account  *(Being purchase on credit)* |  | 30,000 | 30000 |
| “ 8 | Cash Account Dr.  To Sales Account  *(Being sold goods for cash)* |  | 6000 | 6000 |
| “15 | Furniture Account Dr.  To Cash Account  *(Being bought furniture for cash)* |  | 8000 | 8000 |
| " 18 | Salary Account Dr.  To Cash Account  *(Being salary paid to manager)* |  | 6500 | 6500 |
| “ 20 | Rent Account Dr. 1,000  To Cash Account |  | 1000 | 1000 |