Journalise the following transactions.

a) Purchase goods from Ram on Credit.   15,000

b) Purchase goods from Ram in cash.   10,000

c) Cash paid to Ram.   5,000

d) Cheque Paid to Ram.   10,000

e) Sold goods to Shyam Credit.   20,000

f) Sold goods to Shyam in Cash.   15,000

g) Cash Received from Shyam.   8,000

h) Cheque Received from Shyam.   12,000

i) Salary Paid in Cash.   15,000

j) Rent Received Through Cheque.   10,000

GOLDEN RULES OF ACCOUNTING

TYPES OF ACCOUNT	DEBIT	CREDIT
Personal Account	The Receiver	The Giver
Real Account	What Comes In	What Goes out
Nominal Account	Expenses and Losses	Income and Gains

Examples of Journal Entries : -

Purchase goods from Ram on Credit. …………………………   15000

Date	Particulars	I/f	Dr. Amount	Cr. Amount
	Purchase A/c ----------------------Dr. To Ram A/c -------------------Cr.		15000	15000

Examples of Journal Entries : -

Purchase goods from Ram In Cash 10000

Date	Particulars	I/f	Dr. Amount	Cr. Amount
	Purchase A/c -----------------------Dr. To Cash A/c -------------------Cr.		10000	10000

Examples of Journal Entries : -

Cash paid to Ram. ……………………………………………………… 5000

Date	Particulars	I/f	Dr. Amount	Cr. Amount
	Ram A/c ----------------------Dr. To Cash A/c -------------------Cr.		5000	5000

Examples of Journal Entries : -

Cheque Paid to Ram ……………………………………………………………… 10000

Date	Particulars	I/f	Dr. Amount	Cr. Amount
	Ram A/c ----------------------Dr. To Bank A/c ------------------Cr.		10000	10000

Examples of Journal Entries : -

Sold goods to Shyam on Credit …………………………………………… 20000

Date	Particulars	I/f	Dr. Amount	Cr. Amount
	Shyam A/c ----------------------Dr. To Sales A/c -------------------Cr.		20000	20000

Examples of Journal Entries : -

Sold goods to Shyam in Cash. …………………………………… 15000

Date	Particulars	I/f	Dr. Amount	Cr. Amount
	Cash A/c ----------------------Dr. To Sales A/c -------------------Cr.		15000	15000

Examples of Journal Entries : -

Cash Received from Shyam ....…............… 8000

Date	Particulars	I/f	Dr. Amount	Cr. Amount
	Cash A/c ----------------------Dr. To Shyam A/c ------------------Cr.		8000	8000

Examples of Journal Entries : -

Cheque Received from Shyam …………………………………………… 12000

Date	Particulars	I/f	Dr. Amount	Cr. Amount
	Bank A/c ----------------------Dr. To Shyam A/c -------------------Cr.		12000	12000

Examples of Journal Entries : -

Salary Paid in Cash. 15000

Date	Particulars	I/f	Dr. Amount	Cr. Amount
	Salary A/c ----------------------Dr. To Cash A/c ------------------Cr.		15000	15000

Examples of Journal Entries : -

Rent Received Through Cheque. …………………………..……… 10000

Date	Particulars	I/f	Dr. Amount	Cr. Amount
	Bank A/c ----------------------Dr. To Rent A/c -------------------Cr.		10000	10000