

Accounts Payable Journal Entries

Date	Particulars	Debit (Amount)	Credit (Amount)
5-Feb-19	Purchases A/c	\$5,000	
	To Accounts payable A/c		\$5,000
(Being inventory purchased on credit)			

Date	Particulars	Debit (Amount)	Credit (Amount)
25-Feb-19	Accounts payable A/c	\$5,000	
	To Cash A/c		\$5,000
(Being cash paid to the supplier for inventory purchased on 05-feb-19)			



Examples Of Accounts Payable Journal Entries

Robert R. Redfield



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