

Compound Journal Entry | Ledger Posting

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Date	Particulars	L.F.	Debit (Rs.)	Credit (Rs.)
01-08-2017	Cash A/c Dr.		30,000	
	Bad debts A/c Dr.		20,000	
	To Mr Ram A/c			50,000
	(Being Amount due from Mr. ram only 60% recovered and balance transferred to bad debts a/c)			

When more than two accounts are involved in single transactions is known as the compound transaction and will record as a single journal entry is known as the Compound Journal Entry

Compound Journal Entry Examples

**Dr. S.K. Singh, ,Dr. Sanjay Kumar
Singh, ,Shailesh Chauhan**

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