

Date	Detail	Account Reference	Debit \$	Credit \$
April 14	Bank Account	J001	7,000.00	
	Bank Loan	J290		7,000.00
	Loan drawdown from INT Bank			
April 21	Inventory	J100	250.00	
	Accounts Payable	J150		250.00
	Purchase of stock of vases			
April 30	Loan	J290	325.00	
	Bank Account	J001		325.00
	Loan repayment to INT Bank			

Basic Journal Entries Examples

M Woodhall



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