

Bright Ideas Consulting				
Transactions Summary				
01/04/2023 To 30/04/2023				
Date	Particulars	Journal Entry	Debit	Credit
01-04-2023	Owners Contribution 1	ICICI Bank 001	1,00,000	-
		Owner's Equity	-	1,00,000
			1,00,000	1,00,000
05-04-2023	Bill 01 (Randstand technologies)	Furniture and Equipment	2,00,000	-
		Input CGST	18,000	-
		Input SGST	18,000	-
		Accounts Payable	-	2,36,000
			2,36,000	2,36,000
05-04-2023	Bill 03 (Raj Kamal External Consulting)	Subcontractor	1,00,000	-
		Accounts Payable	-	1,00,000
			1,00,000	1,00,000
10-04-2023	Bill 02 (Amazon Web Services)	Cost of Goods Sold	50,000	-
		Input CGST	4,500	-
		Input SGST	4,500	-
		Accounts Payable	-	59,000
			59,000	59,000
10-04-2023	Invoice INV-000001 (TechWise Solutions)	Accounts Receivable	1,18,000	-
		Output CGST	-	9,000
		Output SGST	-	9,000
		Sales	-	1,00,000
			1,18,000	1,18,000
10-04-2023	Transfer Fund 1	Petty Cash	10,000	-
		ICICI Bank 001	-	10,000
			10,000	10,000
12-04-2023	Invoice Payment INV-000001 (TechWise Solutions)	ICICI Bank 001	1,18,000	-
		Accounts Receivable	-	1,18,000
			1,18,000	1,18,000
15-04-2023	Invoice INV-000002 (SmartTech Innovations)	Accounts Receivable	2,36,000	-
		Output CGST	-	18,000
		Output SGST	-	18,000
		Sales	-	2,00,000
			2,36,000	2,36,000
15-04-2023	Invoice INV-000003 (DigitalEdge Technologies)	Accounts Receivable	3,54,000	-
		Output CGST	-	27,000
		Output SGST	-	27,000
		Sales	-	3,00,000
			3,54,000	3,54,000
20-04-2023	Invoice Payment INV-000002 (SmartTech Innovations)	ICICI Bank 001	2,36,000	-
		Accounts Receivable	-	2,36,000
			2,36,000	2,36,000
25-04-2023	Payments Made 01 (Randstand technologies)	Accounts Payable	2,36,000	-
		ICICI Bank 001	-	2,36,000
			2,36,000	2,36,000
25-04-2023	Payments Made 02 (Amazon Web Services)	Accounts Payable	59,000	-
		ICICI Bank 001	-	59,000
			59,000	59,000
25-04-2023	Invoice Payment INV-000003 (DigitalEdge Technologies)	ICICI Bank 001	3,54,000	-
		Accounts Receivable	-	3,54,000
			3,54,000	3,54,000

25-04-2023	Payments Made 03 (Raj Kamal External)	Accounts Payable	1,00,000	-
		ICICI Bank 001	-	1,00,000
			1,00,000	1,00,000
30-04-2023	Journal 1	Salaries and Employee Wages	1,00,000	-
		Salary Payable	-	1,00,000
			1,00,000	1,00,000
30-04-2023	Expense 001	Input CGST	9,000	-
		Input SGST	9,000	-
		Rent Expense	1,00,000	-
		ICICI Bank 001	-	1,18,000
			1,18,000	1,18,000
30-04-2023	Expense 2	Other Expenses	5,000	-
		Petty Cash	-	5,000
			5,000	5,000
30-04-2023	Journal 2	Salary Payable	1,00,000	-
		ICICI Bank 001	-	1,00,000
			1,00,000	1,00,000