

Journal Account

Date	Particulars	LF	Dr Amt	Cr Amt
1 Apr	Cash a/c ...Dr	1	100000	
	To Capital a/c	2		100000
	<i>(being capital introduced)</i>			
2 Apr	Purchases a/c ...Dr		10000	
	To Cash a/c			10000
	<i>(being purchases made by cash)</i>			