

Posting of Opening Entries from General Journal to General Ledger

General Journal

Date	Particulars	Dr(\$)	Cr(\$)
1 April 2008	Cash Account Dr	200	
	Bank Account Dr	1000	
	Stock Account Dr	4000	
	Building Account Dr	10000	
	Creditors Cr		1000
	Capital Cr		14200

General Ledger

Dr.	Cash Account		Cr.	Dr.	Bank Account		Cr.
	Capital	200			Capital	1000	
Dr.	Stock Account		Cr.	Dr.	Building Account		Cr.
	Capital	4000			Capital	10000	
Dr.	Creditors		Cr.	Dr.	Capital		Cr.
			Capital	200		Sundries	200

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IGCSE, GCSE, A Level Business Studies, Economics and Accounting revision.

Interactive quizzes, study notes, worksheets, mindmaps, flash games, business news, web games, discussion forum and lot of goodies for teachers and students.