Detailed Journal Entries with Golden Rules & Purpose

No.	Type	Journal Entry	Explanation (Hindi-English Mix)	Golden Rule Reference	Purpose
1	Business Started	Dr. Cash/Bank A/c Cr. Capital A/c	Owner ne business start kiya aur ₹5,00,000 invest kiya.	**Trading Approach:** Cash = Real A/c → "Debit what comes in", Capital = Personal A/c → "Credit the giver" **Modern Approach:** Cash = Asset (Debit ↑), Capital = Capital (Credit ↑)	Business ki initial capital ko record karna
2	Cash Purchase	Dr. Purchase A/c Cr. Cash A/c	Goods worth ₹10,000 cash me kharide.	**Trading:** Purchase = Nominal A/c → "Debit all expenses & losses", Cash = Real A/c → "Credit what goes out" **Modern:** Purchase = Expense (Debit ↑), Cash = Asset (Credit ↓)	Cash me ki gayi goods purchase ko record karna
3	Credit Purchase	Dr. Purchase A/c Cr. Creditors A/c	Ramesh & Co. se udhaar me goods kharide.	**Trading:** Purchase = Nominal A/c → "Debit all expenses & losses", Creditors = Personal A/c → "Credit the giver" **Modern:** Purchase = Expense (Debit ↑), Creditors = Liability (Credit ↑)	Credit par goods purchase ko record karna
4	Cash Sales	Dr. Cash A/c Cr. Sales A/c	₹15,000 cash me goods beche.	**Trading:** Cash = Real A/c → "Debit what comes in", Sales = Nominal A/c → "Credit all incomes & gains" **Modern:** Cash = Asset (Debit ↑), Sales = Income (Credit ↑)	Cash me ki gayi sales ko record karna
5	Credit Sales	Dr. Debtors A/c Cr. Sales A/c	Shyam ko udhaar me goods beche.	**Trading:** Debtors = Personal A/c → "Debit the receiver", Sales = Nominal A/c → "Credit all incomes & gains" **Modern:** Debtors = Asset	Credit par sales ko record karna

No.	Type	Journal Entry	Explanation (Hindi-English Mix)	Golden Rule Reference	Purpose
				(Debit ↑), Sales = Income (Credit ↑)	
6	Paid to Creditor	Dr. Creditors A/c Cr. Cash/Bank A/c	Ramesh & Co. ko ₹5,000 ka payment kiya.	**Trading:** Creditors = Personal A/c → "Debit the receiver", Cash = Real A/c → "Credit what goes out" **Modern:** Creditors = Liability (Debit ↓), Cash = Asset (Credit ↓)	Creditor ka payment record karna
7	Received from Debtor	Dr. Cash/Bank A/c Cr. Debtors A/c	Shyam se ₹8,000 receive hue.	**Trading:** Cash = Real A/c → "Debit what comes in", Debtors = Personal A/c → "Credit the giver" **Modern:** Cash = Asset (Debit ↑), Debtors = Asset (Credit ↓)	Debtor se receipt record karna
8	Rent Paid	Dr. Rent A/c Cr. Cash/Bank A/c	₹10,000 ka rent pay kiya.	**Trading:** Rent = Nominal A/c → "Debit all expenses & losses", Cash = Real A/c → "Credit what goes out" **Modern:** Rent = Expense (Debit ↑), Cash = Asset (Credit ↓)	Rent expense record karna
9	Salary Paid	Dr. Salary A/c Cr. Cash/Bank A/c	₹20,000 salary pay ki.	**Trading:** Salary = Nominal A/c → "Debit all expenses & losses", Cash = Real A/c → "Credit what goes out" **Modern:** Salary = Expense (Debit ↑), Cash = Asset (Credit ↓)	Salary expense record karna
10	Commission Received	Dr. Bank A/c Cr. Commission Received A/c	₹2,000 commission receive hui.	**Trading:** Bank = Real A/c → "Debit what comes in", Commission = Nominal A/c → "Credit all incomes & gains" **Modern:** Bank = Asset (Debit ↑), Commission = Income (Credit ↑)	Commission income record karna

No.	Type	Journal Entry	Explanation (Hindi-English Mix)	Golden Rule Reference	Purpose
11	Electricity Bill	Dr. Electricity Expenses A/c Cr. Bank A/c	₹3,000 ka electricity bill pay kiya.	**Trading:** Electricity Exp. = Nominal A/c → "Debit all expenses & losses", Bank = Real A/c → "Credit what goes out" **Modern:** Expense (Debit ↑), Asset (Credit ↓)	Electricity expense record karna
12	Interest Income	Dr. Bank A/c Cr. Interest Income A/c	₹1,500 interest bank ne credit kiya.	**Trading:** Bank = Real A/c → "Debit what comes in", Interest = Nominal A/c → "Credit all incomes & gains" **Modern:** Bank = Asset (Debit ↑), Interest = Income (Credit ↑)	Interest income record karna
13	Cash Deposited to Bank	Dr. Bank A/c Cr. Cash A/c	₹10,000 cash bank me deposit kiya.	**Trading:** Bank = Real A/c → "Debit what comes in", Cash = Real A/c → "Credit what goes out" **Modern:** Bank = Asset (Debit ↑), Cash = Asset (Credit ↓)	Bank deposit record karna
14	Withdrawn from Bank for Office Use	Dr. Cash A/c Cr. Bank A/c	₹5,000 bank se nikale office use ke liye.	**Trading:** Cash = Real A/c → "Debit what comes in", Bank = Real A/c → "Credit what goes out" **Modern:** Cash = Asset (Debit ↑), Bank = Asset (Credit ↓)	Office use ke liye cash withdrawal record karna
15	Bank Charges	Dr. Bank Charges A/c Cr. Bank A/c	₹200 bank charges deduct hue.	**Trading:** Bank Charges = Nominal A/c → "Debit all expenses & losses", Bank = Real A/c → "Credit what goes out" **Modern:** Expense (Debit ↑), Asset (Credit ↓)	Bank charges record karna
16	Cheque Received	Dr. Bank A/c Cr. Debtors A/c	₹7,000 ka cheque customer se mila.	**Trading:** Bank = Real A/c → "Debit what comes in", Debtors = Personal A/c → "Credit the giver" **Modern:** Bank = Asset	Cheque receipt record karna

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				(Debit ↑), Debtors = Asset (Credit ↓)	
17	Purchase of Furniture	Dr. Furniture A/c Cr. Cash/Bank A/c	₹25,000 ka furniture kharida.	**Trading:** Furniture = Real A/c → "Debit what comes in", Cash = Real A/c → "Credit what goes out" **Modern:** Asset (Debit ↑), Asset (Credit ↓)	Asset purchase record karna
18	Depreciation Charged	Dr. Depreciation A/c Cr. Furniture A/c	Furniture par ₹2,500 ka depreciation charge kiya.	**Trading:** Depreciation = Nominal A/c → "Debit all expenses & losses", Furniture = Real A/c → "Credit what goes out" **Modern:** Expense (Debit ↑), Asset (Credit ↓)	Asset depreciation record karna
19	Drawings by Owner	Dr. Drawings A/c Cr. Cash/Bank A/c	Owner ne ₹3,000 withdraw kiya personal use ke liye.	**Trading:** Drawings = Personal A/c → "Debit the receiver", Cash = Real A/c → "Credit what goes out" **Modern:** Drawings = Contra Capital (Debit ↑), Cash = Asset (Credit ↓)	Owner withdrawal record karna
20	Goods Used for Personal Use	Dr. Drawings A/c Cr. Purchase A/c	₹1,000 worth goods owner ne personal use me le liye.	**Trading:** Drawings = Personal A/c → "Debit the receiver", Purchase = Nominal A/c → "Credit all incomes & gains" (reverse) **Modern:** Drawings (Debit ↑), Expense (Credit ↓)	Personal use ke liye goods withdrawal record karna
21	Loan Taken	Dr. Bank A/c Cr. Loan A/c	₹50,000 ka loan SBI se liya.	**Trading:** Bank = Real A/c → "Debit what comes in", Loan = Personal A/c → "Credit the giver" **Modern:** Asset (Debit ↑), Liability (Credit ↑)	Loan receipt record karna
22	Interest Paid on Loan	Dr. Interest A/c Cr. Bank A/c	Loan par ₹5,000 interest pay kiya.	**Trading:** Interest = Nominal A/c → "Debit all expenses & losses", Bank = Real A/c →	Loan interest expense record karna

No.	Type	Journal Entry	Explanation (Hindi-English Mix)	Golden Rule Reference	Purpose
				"Credit what goes out" **Modern:** Expense (Debit ↑), Asset (Credit ↓)	
23	Closing Stock	Dr. Closing Stock A/c Cr. Trading A/c	Year-end par ₹30,000 ka stock available hai.	**Trading:** Closing Stock = Real A/c → "Debit what comes in", Trading A/c = Nominal A/c → "Credit all incomes & gains" **Modern:** Asset (Debit ↑), Income (Credit ↑)	Closing stock record karna
24	Opening Stock	Dr. Trading A/c Cr. Opening Stock A/c	Year start par ₹40,000 ka stock tha.	**Trading:** Trading A/c = Nominal A/c → "Debit all expenses & losses", Opening Stock = Real A/c → "Credit what goes out" **Modern:** Expense (Debit ↑), Asset (Credit ↓)	Opening stock record karna
25	Outstanding Expenses	Dr. Expense A/c Cr. Outstanding Expenses A/c	Salary outstanding ₹5,000 hai.	**Trading:** Expense = Nominal A/c → "Debit all expenses & losses", Outstanding = Personal A/c → "Credit the giver" **Modern:** Expense (Debit ↑), Liability (Credit ↑)	Outstanding liability record karna
26	Prepaid Expenses	Dr. Prepaid Expenses A/c Cr. Expense A/c	₹2,000 ka insurance prepaid hai.	**Trading:** Prepaid = Personal A/c → "Debit the receiver", Expense = Nominal A/c → "Credit all expenses & losses" **Modern:** Asset (Debit ↑), Expense (Credit ↓)	Prepaid expense record karna
27	Accrued Income	Dr. Accrued Income A/c Cr. Income A/c	₹1,000 interest accrued hai.	**Trading:** Accrued = Personal A/c → "Debit the receiver", Income = Nominal A/c → "Credit all incomes & gains" **Modern:** Asset (Debit ↑), Income (Credit ↑)	Accrued income record karna

No.	Type	Journal Entry	Explanation (Hindi-English Mix)	Golden Rule Reference	Purpose
28	Provision for Bad Debts	Dr. P&L A/c Cr. Provision for Bad Debts A/c	₹3,000 ka provision create kiya.	**Trading:** P&L = Nominal A/c → "Debit all expenses & losses", Provision = Personal A/c → "Credit the giver" **Modern:** Expense (Debit ↑), Liability (Credit ↑)	Bad debts ka reserve create karna
29	Transferring Net Profit	Dr. P&L A/c Cr. Capital A/c	₹10,000 profit capital me transfer kiya.	**Trading:** P&L = Nominal A/c → "Debit all incomes & gains", Capital = Personal A/c → "Credit the giver" **Modern:** Expense/Income Summary (Debit ↓), Capital (Credit ↑)	Profit ko capital me add karna
30	Transferring Drawings	Dr. Capital A/c Cr. Drawings A/c	₹3,000 drawings ko capital se adjust kiya.	**Trading:** Capital = Personal A/c → "Debit the receiver", Drawings = Personal A/c → "Credit the giver" **Modern:** Capital (Debit ↓), Drawings (Credit ↓)	Drawings adjustment record karna

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