

**ALORE PTY LTD  
GENERAL JOURNAL**

Date 20xx	Particulars	Ledger Folio	Debit \$	Credit \$
Jan-01	Cash at Bank	31030	\$20,000.00	
	Capital A. Pple	51010		\$20,000.00
	<u>A. Pple introduced \$20,000 into the business</u>			
Jan-02	Motor Vehicle	32010	\$40,000.00	
	Capital A. Pple	51010		\$40,000.00
	<u>A. Pple introduced \$40,000 motor vehicle to business</u>			
Jan-03	ABC Company	31040.1	\$2,200.00	
	Sales	11010		\$2,200.00
	<u>Sold ABC Company \$2200 of nuts &amp; bolts on account</u>			
Jan-04	Purchases	21010	\$5,400.00	
	Cash at Bank	31030		\$5,400.00
	<u>Purchased \$5,400 of nuts and bolts for stock on tax invoice 223453</u>			
Jan-05	Wages and Salaries	24160	\$6,321.00	
	Cash at Bank	31030		\$6,321.00
	<u>Paid wages from bank of \$6321</u>			