

Date	Particulars	Debit	Credit
21.04.2023	Retained earnings A/c	\$100,000	
	Notes Payable A/c		\$100,000
	(Dividend declared)		
21.04.2023	Notes Payable A/c	\$100,000	
	Interest Payable A/c	\$10,000	
	Bank/Cash A/c		\$110,000
	(Dividend paid with interest)		

Another Journal Entry

Daniela Niemeyer



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