Date	Particulars	Debit (\$)	Credit (\$)
25-Apr	Purchases A/c Dr	\$500	
	To Cameo Inc. A/c		\$500
	(being purchases made on credit)		200
26-Apr	Global Inc. A/c Dr	\$50	
	To Bank A/c		\$50
	(being advance paid to supplier)		
26-Apr	Purchases A/c Dr	\$100	
	To Bank A/c		\$100
	(Being Cash purchases are made)		
27-Apr	Salvia Inc. A/c Dr	\$800	
	To Sales A/c		\$800
	(being sales made on credit)		
27-Apr	Cash A/c Dr	\$100	
	To Sales A/c		\$100
	(being sales made on cash)		
30-Apr	Electricity Expense A/c Dr	\$250	
	To Electricity Expense Payable A/c		\$250
	(being Electricity Expense due for April)		
30-Apr	Salary A/c Dr	\$150	=======================================
	To Salary Payable A/c		\$150
	(being Salary Expense due for April)		

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