

Ledger Account

1-Apr-1980 to 10-Sep-1980

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Date	Particulars	Vch Type	Debit	Credit
<u>Building A/c</u>				
5-Aug-1980	Cr Cash	Payment	20,000.00	
			20,000.00	
	Dr Closing Balance			20,000.00
			20,000.00	20,000.00
<u>Capital A/c</u>				
1-Jul-1980	Dr Cash	Receipt		2,20,000.00
				2,20,000.00
	Cr Closing Balance		2,20,000.00	
			2,20,000.00	2,20,000.00
<u>Cash</u>				
1-Jul-1980	Cr Capital A/c	Receipt	2,00,000.00	
3-Jul-1980	Dr Purchase A/c	Purchase		30,000.00
8-Jul-1980	Dr Ram	Payment		12,000.00
9-Jul-1980	Cr Mohan	Receipt	12,000.00	
1-Aug-1980	Dr Ram	Payment		3,000.00
5-Aug-1980	Dr Building A/c	Payment		20,000.00
	Dr Furniture A/c	Payment		6,000.00
	Dr Wages A/c	Payment		200.00
	Dr Salary A/c	Payment		3,500.00
	Dr Godown Rent A/c	Payment		300.00
6-Sep-1980	Dr Drawing A/c	Payment		4,000.00
10-Sep-1980	Dr Wages A/c	Payment		300.00
			2,12,000.00	79,300.00
	Dr Closing Balance			1,32,700.00
			2,12,000.00	2,12,000.00
<u>Drawing A/c</u>				
6-Sep-1980	Cr Cash	Payment	4,000.00	
			4,000.00	
	Dr Closing Balance			4,000.00
			4,000.00	4,000.00
<u>Furniture A/c</u>				
1-Jul-1980	Cr Capital A/c	Receipt	20,000.00	
5-Aug-1980	Cr Cash	Payment	6,000.00	
			26,000.00	
	Dr Closing Balance			26,000.00
			26,000.00	26,000.00
<u>Godown Rent A/c</u>				
5-Aug-1980	Cr Cash	Payment	300.00	
			300.00	
	Dr Closing Balance			300.00
			300.00	300.00

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Date	Particulars	Vch Type	Debit	Credit
<u>Mohan</u>				
4-Jul-1980	Cr Sales A/c	Sales	10,000.00	
9-Jul-1980	Dr Cash	Receipt		12,000.00
5-Aug-1980	Cr Sales A/c	Sales	5,000.00	
			15,000.00	12,000.00
	Dr Closing Balance			3,000.00
			15,000.00	15,000.00
<u>Purchase A/c</u>				
3-Jul-1980	Cr Cash	Purchase	30,000.00	
4-Jul-1980	Cr Ram	Purchase	20,000.00	
			50,000.00	
	Dr Closing Balance			50,000.00
			50,000.00	50,000.00
<u>Ram</u>				
4-Jul-1980	Dr Purchase A/c	Purchase		20,000.00
8-Jul-1980	Cr Cash	Payment	12,000.00	
1-Aug-1980	Cr Cash	Payment	3,000.00	
			15,000.00	20,000.00
	Cr Closing Balance		5,000.00	
			20,000.00	20,000.00
<u>Salary A/c</u>				
5-Aug-1980	Cr Cash	Payment	3,500.00	
			3,500.00	
	Dr Closing Balance			3,500.00
			3,500.00	3,500.00
<u>Sales A/c</u>				
4-Jul-1980	Dr Mohan	Sales		10,000.00
5-Aug-1980	Dr Mohan	Sales		5,000.00
				15,000.00
	Cr Closing Balance		15,000.00	
			15,000.00	15,000.00
<u>Stock in Hand</u>				
<u>Wages A/c</u>				
5-Aug-1980	Cr Cash	Payment	200.00	
10-Sep-1980	Cr Cash	Payment	300.00	
			500.00	
	Dr Closing Balance			500.00
			500.00	500.00