

Ledger Account

1-Apr-05 to 30-Apr-05

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Date	Particulars	Vch Type	Debit	Credit
<u>Bank Charges A/c</u>				
15-Apr-05	Cr Punjab Bank	Payment	40.00	
			40.00	
	Dr Closing Balance			40.00
			40.00	40.00
<u>Bhagwan</u>				
16-Apr-05	Dr Purchase A/c	Purchase		60,000.00
30-Apr-05	Cr Punjab Bank	Payment	25,000.00	
			25,000.00	60,000.00
	Cr Closing Balance		35,000.00	
			60,000.00	60,000.00
<u>Capital A/c</u>				
1-Apr-05	Dr (as per details) Cash Furniture A/c	Receipt		2,60,000.00
			2,00,000.00 Dr 60,000.00 Dr	
	Cr Closing Balance		2,60,000.00	
			2,60,000.00	2,60,000.00
<u>Cash</u>				
1-Apr-05	Cr (as per details) Capital A/c Furniture A/c	Receipt	2,00,000.00	
				2,60,000.00 Cr 60,000.00 Dr
2-Apr-05	Dr Purchase A/c	Purchase		30,000.00
3-Apr-05	Dr Punjab Bank	Contra		50,000.00
11-Apr-05	Cr (as per details) Mohan Punjab Bank	Receipt	3,000.00	
				5,000.00 Cr 2,000.00 Dr
12-Apr-05	Cr Ramesh	Receipt	980.00	
17-Apr-05	Cr Sales A/c	Sales	1,940.00	
18-Apr-05	Dr Drawing A/c	Payment		3,000.00
21-Apr-05	Cr (as per details) Sales A/c Discount A/c	Sales	1,960.00	
				2,000.00 Cr 40.00 Dr
	Dr Wages A/c	Payment		200.00
23-Apr-05	Cr (as per details) Suresh Discount A/c	Receipt	990.00	
				1,000.00 Cr 10.00 Dr
25-Apr-05	Cr Mohan	Receipt	17,000.00	
30-Apr-05	Dr Salary A/c	Payment		1,500.00
			2,25,870.00	84,700.00
	Dr Closing Balance			1,41,170.00
			2,25,870.00	2,25,870.00
<u>Discount A/c</u>				

continued ...

Date	Particulars	Vch Type	Debit	Credit
Discount A/c (Continued)				
21-Apr-05	Cr (as per details)	Sales	40.00	
	Cash		1,960.00 Dr	
	Sales A/c		2,000.00 Cr	
23-Apr-05	Cr (as per details)	Receipt	10.00	
	Suresh		1,000.00 Cr	
	Cash		990.00 Dr	
			50.00	
	Dr Closing Balance			50.00
			50.00	50.00
Drawing A/c				
18-Apr-05	Cr Cash	Payment	3,000.00	
			3,000.00	
	Dr Closing Balance			3,000.00
			3,000.00	3,000.00
Furniture A/c				
1-Apr-05	Cr (as per details)	Receipt	60,000.00	
	Capital A/c		2,60,000.00 Cr	
	Cash		2,00,000.00 Dr	
			60,000.00	
	Dr Closing Balance			60,000.00
			60,000.00	60,000.00
Ganesh				
8-Apr-05	Cr Sales A/c	Sales	12,000.00	
			12,000.00	
	Dr Closing Balance			12,000.00
			12,000.00	12,000.00
Mohan				
6-Apr-05	Cr Punjab Bank	Payment	20,000.00	
11-Apr-05	Dr (as per details)	Receipt		5,000.00
	Cash		3,000.00 Dr	
	Punjab Bank		2,000.00 Dr	
14-Apr-05	Cr Punjab Bank	Payment	2,000.00	
25-Apr-05	Dr Cash	Receipt		17,000.00
30-Apr-05	Cr Sales A/c	Sales	17,000.00	
			39,000.00	22,000.00
	Dr Closing Balance			17,000.00
			39,000.00	39,000.00
Punjab Bank				
3-Apr-05	Cr Cash	Contra	50,000.00	
6-Apr-05	Dr Mohan	Payment		20,000.00
11-Apr-05	Cr (as per details)	Receipt	2,000.00	
	Mohan		5,000.00 Cr	
	Cash		3,000.00 Dr	
14-Apr-05	Dr Mohan	Payment		2,000.00
15-Apr-05	Dr Bank Charges A/c	Payment		40.00
20-Apr-05	Dr Rent A/c	Payment		1,200.00

Date	Particulars	Vch Type	Debit	Credit
<u>Punjab Bank</u> (Continued)				
30-Apr-05	Dr Bhagwan	Payment		25,000.00
			52,000.00	48,240.00
	Dr Closing Balance			3,760.00
			52,000.00	52,000.00
<u>Purchase A/c</u>				
2-Apr-05	Cr Cash	Purchase	30,000.00	
16-Apr-05	Cr Bhagwan	Purchase	60,000.00	
			90,000.00	
	Dr Closing Balance			90,000.00
			90,000.00	90,000.00
<u>Ramesh</u>				
9-Apr-05	Cr Sales A/c	Sales	980.00	
12-Apr-05	Dr Cash	Receipt		980.00
			980.00	980.00
<u>Rent A/c</u>				
20-Apr-05	Cr Punjab Bank	Payment	1,200.00	
			1,200.00	
	Dr Closing Balance			1,200.00
			1,200.00	1,200.00
<u>Salary A/c</u>				
30-Apr-05	Cr Cash	Payment	1,500.00	
			1,500.00	
	Dr Closing Balance			1,500.00
			1,500.00	1,500.00
<u>Sales A/c</u>				
8-Apr-05	Dr Ganesh	Sales		12,000.00
9-Apr-05	Dr Ramesh	Sales		980.00
17-Apr-05	Dr Cash	Sales		1,940.00
20-Apr-05	Dr Suresh	Sales		1,000.00
21-Apr-05	Dr (as per details)	Sales		2,000.00
	Cash		1,960.00 Dr	
	Discount A/c		40.00 Dr	
30-Apr-05	Dr Mohan	Sales		17,000.00
				34,920.00
	Cr Closing Balance		34,920.00	
			34,920.00	34,920.00
<u>Stock in Hand</u>				
<u>Suresh</u>				
20-Apr-05	Cr Sales A/c	Sales	1,000.00	
23-Apr-05	Dr (as per details)	Receipt		1,000.00
	Cash		990.00 Dr	
	Discount A/c		10.00 Dr	
			1,000.00	1,000.00

Date	Particulars	Vch Type	Debit	Credit
<u>Wages A/c</u>				
21-Apr-05	Cr Cash	Payment	200.00	
			200.00	
	Dr Closing Balance			200.00
			200.00	200.00