

Ledger Account

Date	Particulars	Vch Type	Vch No.	Debit	Credit
<u>Antina Wire Sales A/c</u>					
10-Apr-2000	Dr Cash	Sales	2		1,600.00
	Dr Cash	Sales	3		400.00
					2,000.00
	Cr Closing Balance			2,000.00	
				2,000.00	2,000.00
<u>Bills Payable</u>					
1-Apr-2000	Dr Opening Balance				18,000.00
<u>B.P.L. T.V. Sales A/c</u>					
1-Apr-2000	Dr Cash	Sales	1		37,500.00
					37,500.00
	Cr Closing Balance			37,500.00	
				37,500.00	37,500.00
<u>Building A/c</u>					
1-Apr-2000	Cr Opening Balance			80,000.00	
<u>Capital A/c</u>					
1-Apr-2000	Dr Opening Balance				3,50,000.00
<u>Cash</u>					
1-Apr-2000	Cr Opening Balance			14,700.00	
1-Apr-2000	Cr B.P.L. T.V. Sales A/c	Sales	1	39,350.00	
2-Apr-2000	Dr Ramlal	Payment	1		12,000.00
8-Apr-2000	Cr Loss by Damage A/c	Receipt	2	180.00	
10-Apr-2000	Cr Antina Wire Sales A/c	Sales	2	1,600.00	
	Cr Antina Wire Sales A/c	Sales	3	1,110.00	
11-Apr-2000	Cr Onida T.V. Sales A/c	Sales	4	17,000.00	
15-Apr-2000	Dr General Expenses A/c	Payment	2		60.00
16-Apr-2000	Dr Simple Wire Purchase A/c	Purchase	2		3,200.00
20-Apr-2000	Dr Washing Machine Purchase A/c	Payment	3		420.00
21-Apr-2000	Cr Telephone Sales A/c	Sales	5	3,320.00	
25-Apr-2000	Dr Telephone Purchase A/c	Purchase	4		14,000.00
					77,260.00
	Dr Closing Balance				29,680.00
					47,580.00
				77,260.00	77,260.00
<u>FD in Punjab Bank</u>					
1-Apr-2000	Cr Opening Balance			30,000.00	
<u>Furniture A/c</u>					
1-Apr-2000	Cr Opening Balance			6,000.00	
<u>General Expenses A/c</u>					

Date	Particulars	Vch Type	Vch No.	Debit	Credit
General Expenses A/c (Continued)					
15-Apr-2000	Cr Cash	Payment	2	60.00	
				60.00	
	Dr Closing Balance				60.00
				60.00	60.00
Gopal					
1-Apr-2000	Dr Opening Balance				1,28,000.00
Loan From Ganesh					
1-Apr-2000	Dr Opening Balance				1,00,000.00
Loan on FD					
1-Apr-2000	Dr Opening Balance				20,000.00
Loss by Damage A/c					
8-Apr-2000	Cr Telephone Purchase A/c	Journal	1	720.00	
	Dr Cash	Receipt	2		180.00
				720.00	180.00
	Dr Closing Balance				540.00
				720.00	720.00
Manohar					
20-Apr-2000	Dr Washing Machine Purchase A/c	Purchase	3		1,20,000.00
					1,20,000.00
	Cr Closing Balance			1,20,000.00	
				1,20,000.00	1,20,000.00
Onida T.V. Sales A/c					
11-Apr-2000	Dr Cash	Sales	4		17,000.00
					17,000.00
	Cr Closing Balance			17,000.00	
				17,000.00	17,000.00
Ramlal					
1-Apr-2000	Dr Opening Balance				12,000.00
2-Apr-2000	Cr Cash	Payment	1	12,000.00	
				12,000.00	12,000.00
Simple Wire Purchase A/c					
16-Apr-2000	Cr Cash	Purchase	2	3,200.00	
				3,200.00	
	Dr Closing Balance				3,200.00
				3,200.00	3,200.00
Simple Wire Sales A/c					
10-Apr-2000	Dr Cash	Sales	3		710.00
					710.00
	Cr Closing Balance			710.00	
				710.00	710.00

Date	Particulars	Vch Type	Vch No.	Debit	Credit
<u>Suresh</u>					
1-Apr-2000	Cr	Opening Balance		25,300.00	
6-Apr-2000	Dr	Uco Bank	Receipt		25,000.00
				25,300.00	25,000.00
	Dr	Closing Balance			300.00
				25,300.00	25,300.00
<u>Telephone Deposit</u>					
1-Apr-2000	Cr	Opening Balance		2,000.00	
<u>Telephone Purchase A/c</u>					
5-Apr-2000	Cr	Uco Bank	Purchase	1	7,200.00
8-Apr-2000	Dr	Loss by Damage A/c	Journal	1	720.00
25-Apr-2000	Cr	Cash	Purchase	4	14,000.00
26-Apr-2000	Cr	Uco Bank	Purchase	5	7,200.00
				28,400.00	720.00
	Dr	Closing Balance			27,680.00
				28,400.00	28,400.00
<u>Telephone Sales A/c</u>					
1-Apr-2000	Dr	Cash	Sales	1	1,850.00
21-Apr-2000	Dr	Cash	Sales	5	3,320.00
					5,170.00
	Cr	Closing Balance		5,170.00	
				5,170.00	5,170.00
<u>Uco Bank</u>					
1-Apr-2000	Cr	Opening Balance		14,200.00	
5-Apr-2000	Dr	Telephone Purchase A/c	Purchase	1	7,200.00
6-Apr-2000	Cr	Suresh	Receipt	1	25,000.00
26-Apr-2000	Dr	Telephone Purchase A/c	Purchase	5	7,200.00
				39,200.00	14,400.00
	Dr	Closing Balance			24,800.00
				39,200.00	39,200.00
<u>Washing Machine Purchase A/c</u>					
20-Apr-2000	Cr	Manohar	Purchase	3	1,20,000.00
	Cr	Cash	Payment	3	420.00
				1,20,420.00	
	Dr	Closing Balance			1,20,420.00
				1,20,420.00	1,20,420.00