

Ledger Account
1-Apr-1999 to 30-Apr-1999

Date	Particulars	Vch Type	Debit	Credit
<u>Building</u>				
1-Apr-1999	Cr Opening Balance		20,000.00	
<u>Capital A/c</u>				
1-Apr-1999	Dr Opening Balance			1,20,000.00
20-Apr-1999	Cr Profit & Loss A/c	Journal	13,930.00	
			13,930.00	1,20,000.00
	Cr Closing Balance		1,06,070.00	
			1,20,000.00	1,20,000.00
<u>Cash</u>				
1-Apr-1999	Cr Opening Balance		25,000.00	
4-Apr-1999	Dr Drawing A/c	Payment		2,000.00
6-Apr-1999	Cr Suresh	Receipt	15,000.00	
12-Apr-1999	Dr (as per details)	Payment		4,500.00
	Mahesh			
	Discount A/c		5,000.00 Dr	
				500.00 Cr
	Dr Furniture A/c	Payment		5,000.00
	Cr Sales A/c	Sales	2,000.00	
14-Apr-1999	Dr Salary A/c	Payment		200.00
17-Apr-1999	Dr Wages A/c	Payment		20.00
20-Apr-1999	Dr Purchase A/c	Purchase		6,000.00
	Cr Interest A/c	Receipt	40.00	
			42,040.00	17,720.00
	Dr Closing Balance			24,320.00
			42,040.00	42,040.00
<u>Discount A/c</u>				
12-Apr-1999	Dr (as per details)	Payment		500.00
	Mahesh			
	Cash		5,000.00 Dr	
				4,500.00 Cr
	Cr Closing Balance		500.00	500.00
			500.00	500.00
<u>Drawing A/c</u>				
4-Apr-1999	Cr Cash	Payment	2,000.00	
5-Apr-1999	Cr Purchase A/c	Journal	250.00	
			2,250.00	
	Dr Closing Balance			2,250.00
			2,250.00	2,250.00
<u>Furniture A/c</u>				
1-Apr-1999	Cr Opening Balance		12,000.00	
12-Apr-1999	Cr Cash	Payment	5,000.00	
			17,000.00	
	Dr Closing Balance			17,000.00
			17,000.00	17,000.00

Date	Particulars	Vch Type	Debit	Credit
<u>Interest A/c</u>				
20-Apr-1999	Dr Cash	Receipt		40.00
				40.00
	Cr Closing Balance		40.00	
			40.00	40.00
<u>Mahesh</u>				
1-Apr-1999	Dr Opening Balance			25,000.00
9-Apr-1999	Cr Sales A/c	Sales	20,000.00	
12-Apr-1999	Cr (as per details)	Payment	5,000.00	
	Cash			4,500.00 Cr
	Discount A/c			500.00 Cr
			25,000.00	25,000.00
<u>Profit & Loss A/c</u>				
20-Apr-1999	Dr Capital A/c	Journal		13,930.00
				13,930.00
	Cr Closing Balance		13,930.00	
			13,930.00	13,930.00
<u>Purchase A/c</u>				
2-Apr-1999	Cr Ramlal	Purchase	15,000.00	
5-Apr-1999	Dr Drawing A/c	Journal		250.00
20-Apr-1999	Cr Cash	Purchase	6,000.00	
			21,000.00	250.00
	Dr Closing Balance			20,750.00
			21,000.00	21,000.00
<u>Ramlal</u>				
2-Apr-1999	Dr Purchase A/c	Purchase		15,000.00
				15,000.00
	Cr Closing Balance		15,000.00	
			15,000.00	15,000.00
<u>Salary A/c</u>				
14-Apr-1999	Cr Cash	Payment	200.00	
			200.00	
	Dr Closing Balance			200.00
			200.00	200.00
<u>Sales A/c</u>				
9-Apr-1999	Dr Mahesh	Sales		20,000.00
12-Apr-1999	Dr Cash	Sales		2,000.00
				22,000.00
	Cr Closing Balance		22,000.00	
			22,000.00	22,000.00
<u>Stock in Hand A/c</u>				
1-Apr-1999	Cr Opening Balance		40,000.00	
<u>Suresh</u>				

Date	Particulars	Vch Type	Debit	Credit
<u>Suresh</u> (Continued)				
1-Apr-1999	Cr Opening Balance		30,000.00	
6-Apr-1999	Dr Cash	Receipt		15,000.00
			30,000.00	15,000.00
	Dr Closing Balance			15,000.00
			30,000.00	30,000.00

<u>Vinod</u>				
1-Apr-1999	Cr Opening Balance		18,000.00	
<u>Wages A/c</u>				
17-Apr-1999	Cr Cash	Payment	20.00	
			20.00	
	Dr Closing Balance			20.00
			20.00	20.00