

DATE	PARTICULARS	L.F	DR(RS)	CR(RS)
22-06-2010	Cash A/c Dr To Sreedhar's Capital A/c (Being Business started with cash)		1,00,000	1,00,000
23-06-2010	Andhra Bank A/c Dr To Cash A/c (Being Cash deposited )		20,000	\20,000
24-06-2010	Cash A/c Dr To ICICI Bank A/c (Being cash withdrawn)		20,000	20,000
25-06-2010	Cash A/c Dr To Goyal A/c (Being cash received)		8,000	8,000
26-06-2010	Shobhan A/c Dr To Bank A/c (Being Cheque issued)		7,500	7,500
27-08-2010	Owner's Drawings A/c Dr To Cash A/c (Being cash withdrawn from office for personal Use)		1,000	1,000
27-08-2010	Owner's Drawings A/c Dr To Bank A/c (Being cash withdrawn from Bank for personal Use)		15,000	15,000
28-06-2010	Owner's Drawings A/c Dr To Purchase A/c (Being Goods used from office for personal Use)		2,000	2,000

29-06-2010	Ajay A/c Dr To Purchase Returns A/c (Being Goods returned to supplier)		2,000	2,000
30-06-2010	Sales Returns A/c Dr To Deepak A/c (Being Goods received from Customer)		1,500	1,500
01-07-2010	Cash A/c Dr To Ajay A/c (Being Cash received from customer)		4,400	4,400
01-07-2010	Discount allowed A/c Dr To Cash A/c (Being Discount allowed or paid)		100	100
02-07-2010	Ram A/c Dr To Cash A/c (Being cash paid to supplier)		1,000	1,000
02-07-2010	Cash A/c Dr To Discount Received A/c (Being Discount Received)		50	50
03-07-2010	Cash A/c Dr To Ram A/c (Being Cash received from customer)		800	800
03-07-2010	Discount allowed A/c Dr To Cash A/c (Being Discount allowed or paid)		50	50
04-07-2010	Cash A/c Dr Land A/c Dr Furniture A/c Dr Stock A/c Dr To Creditors A/c To Bank OD A/c To Capital A/c (Being Opening Entry is Passed)		2000 4000 1000 2000	1000 2000 6000

05-07-2010	Purchase A/c Dr To Cash A/c (Being goods purchased for cash)		25,000	25,000
06-07-2010	Furniture A/c Dr To Cash A/c (Being Furniture purchased)		5,000	5,000
07-07-2010	Machinery A/c Dr To Manoj A/c (Being Machinery purchased through credit)		40,000	40,000
08-07-2010	Rama A/c Dr To Sales A/c (Being Goods sold to Rama for Credit)		8,000	8,000
09-07-2010	Purchase A/c Dr To cash A/c (Being Goods purchased)		5,000	5,000
10-07-2010	Cash A/c Dr To Sales A/c (Being Goods sold for cash)		8,500	8,500
11-07-2010	Machinery A/c Dr To Bank A/c (Being Machinery Purchased)		20,000	20,000
12-07-2010	Cash A/c Dr To Sales A/c (Being Goods sold for cash)		6,000	6,000
13-07-2010	Krishna Murthy A/c Dr To Sales A/c (Being Goods sold for credit)		1,500	1,500
14-07-2010	Purchases A/c Dr To Sitaram A/c (Being goods purchased)		1,600	1,600

15-07-2010	Machinery A/c Dr To Bank A/c (Being Machinery Purchased)		3,000	3,000
16-07-2010	Salary A/c Dr To Cash A/c (Being salary paid)		3,000	3,000
17-07-2010	Cash A/c Dr To Interest Received A/c (Being Interest received)		1,000	1,000
18-07-2010	Depreciation on Furniture A/c Dr To Furniture A/c (Being Depreciation is charges)		500	500
19-07-2010	Discount Allowed A/c Dr To Cash A/c (Being Discount paid)		2,500	2,500
20-07-2010	Rent A/c Dr To Cash A/c (Being Rent Paid to the owner)		500	500
21-07-2010	Cash A/c Dr To Interest A/c (Being Interest received)		700	700
22-07-2010	Insurance Premium A/c Dr To Cash A/c (Being Premium paid)		200	200
23-07-2010	Advertisement Expenses A/c Dr To Cash A/c (Being Adv. Paid)		500	500
24-07-2010	Cash A/c Dr To Dividend Received A/c (Being Dividend Received)		5,000	5,000