

Journal: Brad Trading Company				
Date	Particulars	LF	Dr. Rs.	Cr. Rs.
01-01-2003	Cash A/c Dr To Capital A/c Being start of Business with Capital		300000	300000
03-01-2003	Purchase A/c Dr To HUL A/c Being Purchase of 10 m/c Rs. 10000 each		100000	100000
12-01-2003	Carriage inward A/c Dr To Airways Corp. A/c Being Carriage charges		5000	5000
18-01-2003	Bank A/c Dr To Cash A/c Being opening of Bank A/c		50000	50000
22-01-2003	Softech A/c Dr To Sales A/c Being the sale of 6 m/c @ Rs. 15000 each		90000	90000
27-01-2003	Airways Corp. A/c Dr To Bank A/c Being Payment by cheque		4000	4000
31-01-2003	Cash A/c Dr To Softech A/c Being Cash received		100000	100000
31-01-2003	HUL A/c Dr. To Bank A/c Being payment by cheque		50000	50000
	<b>Grand Total</b>		<b>699000</b>	<b>699000</b>

Transactions, not a part of journal
Mr. Brad starts Business with the Capital of Rs. 3,00,000.
He buys on credit from HUL 10 machine @ 10,000 each.
He received an invoice from Airway Crop. Respect of Rs. 5000 carriage of m/c.
He opens bank a/c by depositing Rs. 50,000
He sells 6 m/c on credit to Softech @ Rs. 15,000 each.
He paid 4000 by cheque the amt for carriage.
He received cash Rs. 1,00,000 from softech.
He issues a cheque to HUL of Rs. 50,000.