

Journal of ABC Ltd.					
			Amount		Transaction
			Dr.	Cr.	
Date	Particulars	LF	Rs.	Rs.	
01-01-2017	Bank A/c Dr Cash A/c Dr To Capital A/c Being start of business		200000 40000	240000	Start business, 2l bank, 40 k cash
	1 Fitting & Furniture A/c Dr VAN A/c Dr To Bank A/c Being purchase, fittingd & Van		40000 60000	100000	Buy shop fitting 40k, van 60k, cheque
	2 Rent A/c Dr To Bank A/c Being rent paid		5000	5000	Rent paid, 5000, cheque
	3 Purchase A/c Dr To Zakir & Co. A/c Being goods purchase on credit		50000	50000	Buy goods from Zakir & Co. for resale, on credit, 50k
	5 Cash A/c Dr To Sales A/c Being sale on cash		5000	5000	Sale on cash, 5k
	8 Wages A/c Dr To Cash A/c Being wages paid to Assistant		1000	1000	Paid wages of assistant, cash, 1k
	10 Insurance A/c Dr To Bank A/c Being insurance payment		500	500	Insurance paid, 500, cheque
	12 Cash A/c Dr To Sales A/c Being sale on cash		8000	8000	Sale on cash, 8k
	15 Wages A/c Dr To Cash A/c Being wages paid to Assistant		1000	1000	Paid wages of assistant, cash, 1k
	15 Zakir & Co. A/c Dr To Return outward A/c Being goods returned		6000	6000	Goods returned to Zakir & Co 6k
	17 Zakir & Co. A/c Dr To Bank A/c Being payment by cheque		30000	30000	Paid 30k, cheque to Zakir & Co
	19 Purchase A/c Dr To Rao & Co. A/c Being purchase of goods on credit		25000	25000	Buy goods from Rao & Co. for resale, on credit , 25k
	19 Cash A/c Dr To Sales A/c Being sales on cash		7000	7000	Cash sales, 7k
	22 Wages A/c Dr To Cash A/c Being wages paid to Assistant		1000	1000	Paid wages of assistant, cash, 1k
	24 Stationary A/c Dr To Cash A/c Being purchase, stationary		500	500	Buy stationary on cash 500
	25 Cash A/c Dr To Sales A/c Being sales on cash		15000	15000	Cash sales, 15k
	27 Rao & Co. A/c Dr To Bank A/c Being payment by cheque		14000	14000	Paid 14k, cheque to Rao & Co.
	29 Wages A/c Dr To Cash A/c Being wages paid to Assistant		1000	1000	Paid wages of assistant, cash, 1k
	31 Bank A/c Dr To Cash A/c Being payment of 20k into bank		20000	20000	Paid 20k into Bank
	Grand total		530000	530000	