	Journal of ABC Ltd. Amount				Topo a selico
					Transaction
			Dr.	Cr.	
Date 01 2017	Particulars	LF	Rs.	Rs.	Start husiness 21 hands 40 hand
	Bank A/c Dr		200000		Start business, 2l bank, 40 k casl
	Cash A/c Dr		40000		
	To Capital A/c			240000	
	Being start of business Fitting & Furniture A/c Dr		40000		Donald of Station And Company Colo
1	,		40000		Buy shop fitting 40k, van 60k,
	VAN A/c Dr		60000		cheque
	To Bank A/c			100000	
2	Being purchase, fittingd & Van		F000		Dont maid 5000 abanya
2	Rent A/c Dr		5000	5000	Rent paid, 5000, cheque
	To Bank A/c			5000	
2	Being rent paid Purchase A/c Dr		50000		Pury goods from Takir & Co. for
3	To Zakir & Co. A/c		30000		Buy goods from Zakir & Co. for resale, on credit, 50k
	Being goods purchase on credit				resale, off credit, sok
	Cash A/c Dr		5000		Sala an each Ek
			5000	5000	Sale on cash, 5k
	To Sales A/c Being sale on cash				
	Wages A/c Dr		1000		Daid wages of assistant each 11
	•		1000	1000	Paid wages of assistant, cash, 1k
	To Cash A/c			1000	
	Being wages paid to Assistant Insurance A/c Dr		500		Incurance paid FOO chague
	To Bank A/c		300	500	Insurance paid, 500, cheque
	,			300	
	Being insurance payment Cash A/c Dr		8000		Sale on cash, 8k
	To Sales A/c		8000	8000	Sale Off Cash, ok
	Being sale on cash			8000	
15	Wages A/c Dr		1000		Paid wages of assistant, cash, 1k
	To Cash A/c		1000	1000	raid wages of assistant, cash, in
	Being wages paid to Assistant			1000	
15	Zakir & Co. A/c Dr		6000		Goods returned to Zakir & Co 6k
	To Return outward A/c		0000	6000	Coods returned to Zakir & Co of
	Being goods returned				
17	Zakir & Co. A/c Dr		30000		Paid 30k, cheque to Zakir & Co
	To Bank A/c			30000	r ara con, oneque to Lann & co
	Being payment by cheque				
19	Purchase A/c Dr		25000		Buy goods from Rao & Co. for
	To Rao & Co. A/c			25000	resale, on credit , 25k
	Being purchase of goods on credit				, , , , , , , , , , , , , , , , , , , ,
19	Cash A/c Dr		7000		Cash sales, 7k
	To Sales A/c			7000	•
	Being sales on cash				
22	Wages A/c Dr		1000		Paid wages of assistant, cash, 1k
	To Cash A/c			1000	
	Being wages paid to Assistant				
24	Stationary A/c Dr		500		Buy stationary on cash 500
	To Cash A/c			500	
	Being purchase, stationary				
	Cash A/c Dr		15000		Cash sales, 15k
	To Sales A/c			15000	
	Being sales on cash				
	Rao & Co. A/c Dr		14000		Paid 14k, cheque to Rao & Co.
	To Bank A/c			14000	
	Being payment by cheque				
	Wages A/c Dr		1000		Paid wages of assistant, cash, 18
	To Cash A/c			1000	
	Being wages paid to Assistant				
	Bank A/c Dr		20000		Paid 20k into Bank
	To Cash A/c			20000	
	Being payment of 20k into bank				
	Grand total		530000	530000	