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| **Date**  **2012** | **Particulars** | **L.F** | **Dr. Amount**  **(Rs.)** | **Cr. Amount**  **(Rs.)** |
| Jan.1 | Cash A/C Dr.  Capital A/C  (commenced business with cash) |  | 50,000 | 50,000 |
| Jan.3 | Bank A/C Dr.  Cash A/C  (Cash paid in the Bank) |  | 25,000 | 25,000 |
| Jan.5 | Furniture A/C Dr.  Cash A/C  (Purchased Furniture for cash) |  | 5,000 | 5,000 |
| Jan.8 | Purchase A/C Dr.  Cash A/C  (purchased goods and paid cheque) |  | 15,000 | 15,000 |
| Jan.8 | Carriage A/C Dr.  Cash A/C  (Cash paid for carriage charge) |  | 500 | 500 |
| Jan.14 | Purchase A/C Dr.  Gaurav  (Goods purchased on credit) |  | 35,000 | 35,000 |
| Jan.18 | Cash A/C Dr.  Sales A/C  (Goods sold for cash) |  | 32,000 | 32,000 |
| Jan.20 | Amol Dr.  Sales A/C  (Goods sold to Amol on Credit) |  | 28,000 | 28,000 |
|  | **C/F** |  | **1,90,500** | **1,90,500** |