Journal Entires in the book of Manog.

The state of				77.11
pate	Particulars	LF	Debit (RA)	Gredit (Rs)
33.3.13	[Being Businers Commenced]	1 1 21 A	(0,00,000	(0,00,000
2 Fan 2012	soles Alc to cash Alc	in A	7,00,000	7,00,000
5.49	[Being goods hold]	1 1.3	म रागा क्रा	B. J. C. C.
3 Jan 2012	purchases Alc to cash Alc Groods	yord	5,00,000	5,00,000
	EBeing Machin ety purchased	1/1 ⁻⁹ (1.3.)	= frest & grap	
4 Jan 2012	Machinery Ale to cash Ale	dinon	8,00,000	3,00,000
	[Being Machinery purchased]	Apply 1	Treng Tale	A. A
5300 2012	cash Alc to car Alc		200,000	2,00,000
	[Being car sold]	3	5 5 5 A 1 2	no al
6]01 2012	Ramu Alc to Sales Alc.		1,00,000	(,00,000
3	[Being sold to Ramu]	L 194 1	raina Bycomon Byna	
7700 2012	punchases Alc to Radha Alc		50,000	50,000
out of	[Being purchased from Racha]	140	the follow	D Townselse
0 To 0 2 D/ 2	BOOK THE	100	70,000	
8 (101) 20(2	1 Bung go	The state of	cred to pain	
	cheque] france it some	1/3	not principle	a) Good fr
9 Jan 2012	purchases Alc to Bank Alc	de cool	35,000	35,000
	[Being goods processes through chique]	alon.	to pugge singles	the state were
克拉	The state of the s	إلى حدد	1.50,000	1,50,000
10701	Bank Alc to cash Alc	110	27, 34 50 83	to sales rest
2012	[Burng deposited into	P. ST	into Eank	a) Copesilied
	bank]			D salavis
		-100	rest on bornes	is lead for

Date	particulars	LF	Debit (Rx)	Credit.
11 Jan 2012	Cash Alc to Bank Alc [Being withdrawn from Bank]	ngife 	80,000	80,000
12 Jan 2012	Rent Alc to cash Alc [Being rent paid]	Aca Sen	(0,000	(0,00
13Jan 2012	cash Alc to Salary Alc [Being salary recieved]	i est T	60,000 3	60,00
14 Jon 2012			soop and	5000
Poor at	paid]		is Ne to des	
15 Jan	Cash Alc to	1.	send con solo	<u>i</u>
2012	Commission Alc [Being Commission revewed]	c les +	son y soleh in	1 PC

3 Townalise the following and post them into ledger, 2010

-) Bushness started Rs 5,00,0001-3/2 2008 at all 3008 and
- 2) Goods sold to Ramana Rs 50,000/-
- 3) Goods purchased from significant Reservoor 1 mgs 3
- 4) Machinery sold Rs 30,0001- 5th mos
- 5) Motor vehicle purchased Rs 40000/-
- 6) purchase returns Rs 5000/-
- =) sales returns Rs.3000/-
- 8) Deposited into Bank Rs 10,0001.
- 9) salories paid Rs 20,000/-
- co) Rent received Rs 15,000/-

Jowenal Entres

oate	Particulars	LF	Deblt (Rs.)	oudst (Rs)
00	it with them the start with	. 1		And the second s
Jan	coush Alc to capital Alc		5,00,000	5,00,000
2010	1 00 1 190 1905		7 *	
	Ramona Alc to sales Alc		50,000	50,000
Tan	l l	47.4	b land	7507
Jan.	purchases Alc to Sujatha Alc		20,000	20,000
h Jau	cash Alc to Machinery Alc		30,000	30,000
ų.			40,000	40,000
Jaa	punchases Alc to Motor vehicle		443 7.7	(they be
			40,000	40,000
Jan	Motor vehicle Alc to cash Alc	ST	Market other	5000
Jan	cash Alc to purchase returns	(A)	5000	
. 3005	cash Alc to purchase returns sugatha	7	1 domas	or wit
			3000	3000
1 Jan	sales return Alc to Ramana	ę	per sold stal	or mil
	23/4		(0,000	10,000
8 Jan	Bank Ale to cash Ale		20,000	20,000
g Jan	solaries Alc to cash Alc cash Alc to Rent Alc		15,000	15,000
o Jan		A 0	-	

LEDGIER ACCOUNTS

i) CAPC	TAL ACCOUNT
	partholors Debit (7) credit (7)
	Listing the accounts
ر ع. ع.	Capital Alc G. Sujathois Alc II. Purchase return Cash Alc Ramana Alc 8. Bank Alc Sales Alc 9. Salories Alc Motol Vehicle Alc 10. Rent Alc

72.12 6 10 0 21

<u>(1)</u>	capital	Mc

PY	***	3 2 3 3	l y		1			1
विद्य	e pour	ficulous	JF	Amt	pate	Particulars	JF	Amy
700 31	1	alance		5,00,000	1 Jan 2010	By cash		5,00,00
	10.0	90008 00008		the all	1 Feb	By Balance bld	191	5,00,00

@ cash Account

7	and sil	2.			The Colon	1 and
Date	particulars	JE	Amt	pate	Particulars	LF Amt
I Jan	To capital	w.	5,00000)	S Jan	By Motor Venicle Alc	210,000
4Jan	TO Machinery		30,000	8700	By Bank	10,000
90	Alc Plan			A(C	Alc By salories	200,000
200	to rent Alc		15,000	97an		1. 4
, 3.0	131 का का है। इस्तारिक के किस्सारिक के स्थाप			31 Jan	By Balance cld	4,75000
		5,45	,000.	IER AL	<u>0</u> 34	5,45,000
					COUNT I	IN JAMAGO
1 Feb	TO Bolance	4,75	000		that a with	the second second
	6/d			5.V.	John John	ni(A)

3) Ramana's Account

	22-2 11				nle in	19	
Date	Particulais	JF	Amt	oate	Particulars	JF.	Aut.
a Tan	To sales	p) k	50,000	TJan	By Sales return	Sering Pering	<i>30</i> 00.
			50,000	31Jan	By Balance	Sale Nuch	50,000
(Feb	To Balance bld.		47000	Zny 🚉			

pate	Particulars	JF	Amt	Date	Particulars	TA	Amt.
31 Jan	to Balance	rudi V	50,000.	s Jan	By Ramana Alc	n a	50,000
				1fcb	By Balance	155	50,000
5) 1	Motov venid	e A	dc .	ell.	4	W	

oati	Particulars	TF	Amt	pt	particulars	JE:	Amt,
5 Jan	To cash Alc	nic f	40,000	31 hr	By Balance	n. 111	40,000
1feb	TO Balance	ी जिल्हा ()	40,000.	0.	0,0 û) /:	osor ont P

6) sugatha's Account

Dt.	particulars	TF	Amt	pt	particulars	VP	Anut.
6Jan	TO pwichase		5000	3 Jan	By pwichases	4 CC 3	20,000
	retwins	Hick	of R	t	anAlc ar	lic day	pt Pa
31701	TO Balance	الم ما أر	100000)	0	15,00	ance,	31 10
		* = < , .	M 13.	1 Feb	Balance	L	15,000
T TO	15,0	Source	. IRESTE		bld		

1) purchase ACC:

For To sujatha's 20,000 31st By Balance 20,000. To Balance 61d	ot	particulars	1JF	Amt	Date	Particulars	VF	Arnt
Feb To Balance 20,000	20V			20,000	aist Tan	By Balance cld		20,000
	Feb	To Balance b/d		20,000				1 APT

8)	Bank	Acc:
8/		- Delevision of the last of th

ot	Particulars	JF	# Amt	of	Particulares	TR	Amt
B Dan	to cash Alc		10,000	31 st Jan	By Balonce	gun's d	10,000
I Feb	To cath Balance Bld		10,000				

Solovies Acc: ton ton an an explinition in

1				+			
ot	Particulars	JE	1 Amt 18	Dt	Particulars	JA	Amt
9 Jan	To cash Alc	72)	20,000	31 200	By Balanco	Patern.	
lfeb	70 Balance Blol		20,000				Blo Block
10) R	ent Acc:	-17.134	ting ta		VIA AF	1 - 1-	The second secon

10) Rent Acc:

Dt	Particulars	TF	Distriction of the			enido)	019 M- 4
31		V F	Amt	Of	Particulars	VA	Amt
Jan	TO: Balance		15,000	1000	09	اهداه	N. C.
1000	cld	ي (د	The Bull	40v	cash Alc		15,000
-			blo	1Rb	Вч		
					Balance		15,000
•	Y	de ye	2) Tr 5			3/1	20 dalog 1
	P		alles	tro	M AL	.col	

Tarticulo"

-in palature

i) punchase return acc

ot	particulars	JF	Arnt	NACHORISTING AND ADDRESS.	partialars	l	Amt.
31 Jan	TO Balance		5000	аЈап	By sujatha		5000
				1Feb	By Balance 61d		5000
A Control of the Cont							

12) sales return acc:

. Dt	particulaus	JF	Amt.	ot	Particulars	TP	Ant.	
7700	To Ramana's		3000	3i Tan	By Balance		3000	
c Feb	By Balance Bld	:	3000					

13) Machinery Acc:

ot ot	Particulars	JF	Amt	øt	Particulars	JF.	Amt
31 Jan	TO Balance		30,000	4 Jan	By cash		30,000
	વ			1 Feb	By Balance 6/d		30,000.