Q19. Journalise the following transaction in the Books of the M/s. Bhanu Traders and Post them into the Ledger.

December, 2005		Rs
1	Started business with cash	92,000
2	Deposited into bank	60,000
4	Bought goods on credit from Himani	40,000
6	Purchased goods from cash	20,000
8	Returned goods to Himani	4,000
10	Sold goods for cash	20,000
14	Cheque given to Himani	36,000
17	Goods sold to M/s. Goyal TradeRs	3,50,000
19	Drew cash from bank for personal use	2,000
21	Goyal traders returned goods	3,500
22	Cash deposited into bank	20,000
26	Cheque received from Goyal Traders	31,500
28	Goods given as charity	2,000
29	Rent paid	3,000
30	Salary paid	7,000
31	Office machine purchased for cash	3,000

Answer :

Books of M/s. Bhanu Traders

Journal

Date	Particulars	L.F.	Debit Amount Rs	Credit Amount Rs
2005				
Dec.01	Cash A/c Dr.		92,000	
	To Capital A/c			92,000
	(Started business with cash)			
Dec.02	Bank A/c Dr.		60,000	
	To Cash A/c			60,000
	(Cash deposited into bank)			
Dec.04	Purchases A/c Dr.		40,000	
	To Himani			40,000
	(Goods purchased from Himani)			

********** END *********