# Entry no 1

1 राम सिंह ने व्यापार शुरू किया       16000

2 नगद माल खरीदा       6000

3 टाइप मशीन खरीदी       2500

4 फर्नीचर खरीदा       450

5 नगद माल वेचा       5000

6 मोहन लाल को माल वेचा       750

7 दुकान का किराया चुकाया       250

8 मुनीम को वेतन दिया       800

| S.no | Date | Particular | ledger | under | voucher | amount |
|------|------|-----------|--------|-------|---------|--------|
| 1 | 1-mar-16 | Cash A/c dr<br>To capital A/c cr | Capital a/c | Capital A/c | F6 | 16000 |
| 2 | 4-mar-16 | Purchases A/c dr<br>To cash A/c cr | Purchases A/c | Purchases a/c | F5 | 6000 |
| 3 | 6-mar-16 | Type machine A/c dr<br>To cash A/c cr | Machine a/c | Fixed asset a/c | F5 | 2500 |
| 4 | 10-mar-16 | Furniture A/c dr<br>To cash A/c cr | Furniture A/c | Fixed asset a/c | F5 | 450 |
| 5 | 15-mar-16 | Cash A/c dr<br>To sales A/c cr | Sales A/c | Sales A/c | F6 | 5000 |
| 6 | 18-mar-16 | Mohan lal A/c dr<br>To sales a/c cr | Mohan Lal A/c | Sundry Debtor A/c | F8 | 750 |
| 7 | 19-mar-16 | Shop rent A/c dr<br>To cash A/c cr | Shop rent A/c | Indirect Expenses a/c | F5 | 250 |

| 8 | 24-mar-16 | salary A/c dr<br>To cash A/c cr | salary A/c | Indirect Expenses a/c | F4 | 800 |
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Answer –(Cash in hand)=Rs 11000.