|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Date**  C:\Users\ASUS\Pictures\Screenshots\Screenshot (7).png | **Accounts** | **Ref no** | **Debit** | **Credit** |
| 1/1/2021 | Banglar Boi Bookshop started its business. The owner invested tk 15000 to start the business    Cash Dr  Capital Cr |  | 15000 | 15000 |
| 3/2/2021 | Banglar Boi purchased books from Indian Publishers in credit for tk 1600.  Purchase Dr  Accounts Payable CR |  | 1600 | 1600 |
| 23/2/2021 | Provides bookbinding service to customers for cash tk 1200.  Cash Dr  Service Revenue Cr |  | 1200 | 1200 |
| 12/3/2021 | Banglar Boi buys computer for tk 7000 in cash.  Equipment Dr  Cash Cr |  | 7000 | 7000 |
| 1/4/2020 | Banglar Boi pays rent tk 1200.  Rent Expense Dr  Cash Cr |  | 1200 | 1200 |
| 23/4/2020 | Pays Indian Publishers their payment that was tk 1600.  Accounts Payable Dr  Cash Cr |  | 1600 | 1600 |
| 3/5/2020 | The owner of Banglar Boi has withdrawn tk 1000 from the shop’s cashbox.  Drawings Dr  Cash Cr |  | 1000 | 1000 |
| 12/6/202 | Banglar Boi did not pay the last month’s Electricity bill which was tk 500.  Electricity Expense Dr  Electricity Payable Cr |  | 500 | 500 |

**Ledger**

**Cash Account**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Date** | **Explanation** | **Ref**  **No** | **Debit** | **Credit** | **Balance** |
| 1/1/20 | Capital |  | 15000 |  | 15000 |
|  | Service Revenue |  | 1200 |  | 16200 |
|  | Equipment |  |  | 7000 | 9200 |
|  | Rent Expense |  |  | 1200 | 8000 |
|  | Accounts Payable |  |  | 1600 | 6400 |
|  | Drawings |  |  | 1000 | 5400 (dr balance) |

Accounts Payable Account

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Date** | **Explanation** | **Ref**  **No** | **Debit** | **Credit** | **Balance** |
|  | inventory |  |  | 1600 | 1600 (cr) |
|  | Cash |  | 1600 |  | Nil |
|  | Equipment |  |  | 1000 | 1000 |