

DATE	PARTICULAR	LF	DEBIT (₹.)	CREDIT (₹.)
2021 Jan 1	Bank A/c To Cash A/c (Being SB A/c opened with Vijaya Bank)		50,000	50,000
Jan 8	Purchases A/c To Cash A/c (Being office furniture bought for cash)		8,000	8,000
Jan 23	Bank A/c To Commission A/c (Being commission received from Pavithra)		3,500	3,500
Jan 30	Salary Expense A/c To Bank A/c (Being salary paid to manager)		15,000	15,000
			76,500	76,500

#### Non-Accounting Transactions:

Jan 15: Appointed Mr. Sathish as manager with a monthly salary of ₹.5,000 per month

#### Note:

This is a non-accounting transaction because it is an internal hiring decision and does not involve any financial transaction that needs to be recorded in the books of accounts. There is no immediate financial impact until the salary is actually paid or becomes due.