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