

Bookkeeping with L^AT_EX

Automation with Python

1. Journal

Journal

Date	Particulars	LF	Dr Amt	Cr Amt
2023				
15 Oct	Cash a/c ...Dr	1	1000000	
	To Capital a/c	2		1000000
	(being capital introduced)			
15 Oct	Machinery a/c ...Dr	3	20000	
	To Cash a/c	4		20000
	(being machinery purchased)			
20 Oct	Machinery a/c ...Dr	5	10000	
	Furniture a/c ...Dr	6	5000	
	Purchases a/c ...Dr	7	1000	
	To Cash a/c	8		16000
	(being purchases made)			
28 Oct	Bank a/c ...Dr	17	1000	
	To Machinery a/c	18		1000
	(being part of machinery returned and refunded)			
21 Nov	Cash a/c ...Dr	51	10000	
	To Capital a/c	52		10000
	(being capital introduced)			
16 Dec	Bank a/c ...Dr	50	10000	
	To Cash a/c	51		10000
	(being cash deposited into bank)			

2. Ledger Posting

Dr.				Capital a/c			Cr.	
Date	Particulars	JF	Amt	Date	Particulars	JF	Amt	
2023				2023				
				15 Oct	By Cash a/c	2	1000000	
				21 Nov	By Cash a/c	52	10000	

Dr.		Purchases a/c				Cr.	
Date	Particulars	JF	Amt	Date	Particulars	JF	Amt
2023				2023			
20 Oct	To Cash a/c	5	1000				

Dr.				Cash a/c		Cr.	
Date	Particulars	JF	Amt	Date	Particulars	JF	Amt
2023				2023			
15 Oct	To Capital a/c	1	1000000	15 Oct	By Machinery a/c	4	20000
21 Nov	To Capital a/c	51	10000	20 Oct	By Machinery a/c	8	16000
				16 Dec	By Bank a/c	51	10000

Dr.				Furniture a/c		Cr.	
Date	Particulars	JF	Amt	Date	Particulars	JF	Amt
2023				2023			
20 Oct	To Cash a/c	5	5000				

Dr.	Bank a/c				Cr.
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Date	Particulars	JF	Amt	Date	Particulars	JF	Amt
2023				2023			
28 Oct	To Machinery a/c	17	1000				
16 Dec	To Cash a/c	50	10000				

Dr.

Machinery a/c

Cr.

Date	Particulars	JF	Amt	Date	Particulars	JF	Amt
2023				2023			
15 Oct	To Cash a/c	3	20000	28 Oct	By Bank a/c	18	1000
20 Oct	To Cash a/c	5	10000				