

Bookkeeping with L^AT_EX

Automation with Python

1. Journal

Journal					
Date	Particulars	LF	Dr Amt	Cr Amt	
2022 15 Oct	Cash a/c ...Dr	1	1000000	1000000	
	To Capital a/c (being capital introduced)	2			
15 Oct	Machinery a/c ...Dr	3	20000	20000	
	To Cash a/c (being machinery purchased)	4			
20 Oct	Machinery a/c ...Dr	5	10000	16000	
	Furniture a/c ...Dr	6	5000		
	Purchases a/c ...Dr	7	1000		
	To Cash a/c (being purchases made)	8			
2023 21 Nov	Cash a/c ...Dr	51	10000	10000	
	To Capital a/c (being capital introduced)	52			

2. Ledger Posting

Dr. Cash a/c				Cr.			
Date	Particulars	JF	Amt	Date	Particulars	JF	Amt
2022 15 Oct	To Capital a/c	1	1000000	2022 15 Oct	By Machinery a/c	4	20000
2023 21 Nov	To Capital a/c	51	10000	2023 20 Oct	By Machinery a/c	8	16000

Dr. Capital a/c				Cr.			
Date	Particulars	JF	Amt	Date	Particulars	JF	Amt
2022 2023				2022 15 Oct	By Cash a/c	2	1000000
				2023 21 Nov	By Cash a/c	52	10000

Dr. Furniture a/c				Cr.			
Date	Particulars	JF	Amt	Date	Particulars	JF	Amt
2022 20 Oct	To Cash a/c	5	5000	2022 2023			

Dr. Machinery a/c				Cr.			
Date	Particulars	JF	Amt	Date	Particulars	JF	Amt
2022 15 Oct	To Cash a/c	3	20000	2022 2023			
2023 20 Oct	To Cash a/c	5	10000				

Dr. Purchases a/c				Cr.			
Date	Particulars	JF	Amt	Date	Particulars	JF	Amt
2022 20 Oct	To Cash a/c	5	1000	2022 2023			