

Bookkeeping with L^AT_EX

Automation with Python

1. Journal Entries

Journal

Date	Particulars	LF	Dr Amt	Cr Amt
2023				
1 March	Cash a/c ...Dr	1	100000	
	Machinery a/c ...Dr	2	30000	
	Furniture a/c ...Dr	3	10000	
	To Capital a/c			140000
	<i>(being cash, machinery and furniture introduced)</i>			
1 March	Purchases a/c ...Dr	5	16000	
	To Cash a/c			16000
	<i>(being goods purchased)</i>			
1 March	Purchases a/c ...Dr	6	17000	
	To Cash a/c			17000
	<i>(being goods purchased)</i>			
2 March	Purchases a/c ...Dr	8	24000	
	To Amit a/c			24000
	<i>(being goods purchased on credit)</i>			
5 March	Purchases a/c ...Dr	9	35000	
	To Cash a/c			35000
	<i>(being goods purchased)</i>			
10 March	Amit a/c ...Dr	10	8000	
	To Purchase Returns a/c			8000
	<i>(being goods returned by Amit)</i>			
11 March	Bank a/c ...Dr	12	36000	
	To Sales a/c			36000
	<i>(being goods sold and bank increased)</i>			
13 March	Cash a/c ...Dr	13	27000	
	To Sales a/c			27000
	<i>(being goods sold)</i>			
15 March	Pawan a/c ...Dr	14	18000	
	To Sales a/c			18000
	<i>(being goods sold on credit)</i>			
19 March	Yamini a/c ...Dr	35	23000	
	To Sales a/c			23000
	<i>(being goods sold on credit)</i>			
22 March	Bhupesh a/c ...Dr	36	10800	
	To Cash a/c			10800
	<i>(being payment made to Bhupesh)</i>			
23 March	Bank a/c ...Dr	37	47000	
	To Sales a/c			47000
	<i>(being goods sold and bank increased)</i>			
23 March	Sales Returns a/c ...Dr	40	9000	
	To Aman a/c			9000
	<i>(being goods returned by Aman)</i>			