

# Bookkeeping with L<sup>A</sup>T<sub>E</sub>X

## Automation with Python

### 1. Journal Entries

| Journal     |   |    |        |        |  |
|-------------|---|----|--------|--------|--|
| Date        | Particulars   | LF | Dr Amt | Cr Amt |  |
| <b>2023</b> |   |    |        |        |  |
| 1 March     | Cash a/c ...Dr  | 1  | 100000 |        |  |
|             | Machinery a/c ...Dr                                     | 2  | 30000  |        |  |
|             | Furniture a/c ...Dr                                     | 3  | 10000  |        |  |
|             | To Capital a/c  | 4  |        | 130000 |  |
|             | To Creditors a/c  | 5  |        | 10000  |  |
|             | <i>(being cash, machinery and furniture introduced)</i> |    |        |        |  |
| 1 March     | Purchases a/c ...Dr                                     | 6  | 16000  |        |  |
|             | To Cash a/c   | 7  |        | 16000  |  |
|             | <i>(being goods purchased)</i>                          |    |        |        |  |
| 1 March     | Purchases a/c ...Dr                                     | 8  | 17000  |        |  |
|             | To Cash a/c   | 9  |        | 17000  |  |
|             | <i>(being goods purchased)</i>                          |    |        |        |  |
| 2 March     | Purchases a/c ...Dr                                     | 10 | 24000  |        |  |
|             | To Amit a/c   | 11 |        | 24000  |  |
|             | <i>(being goods purchased on credit)</i>                |    |        |        |  |
| 5 March     | Purchases a/c ...Dr                                     | 12 | 35000  |        |  |
|             | To Cash a/c   | 13 |        | 35000  |  |
|             | <i>(being goods purchased)</i>                          |    |        |        |  |
| 10 March    | Amit a/c ...Dr  | 14 | 8000   |        |  |
|             | To Purchase Returns a/c                                 | 15 |        | 8000   |  |
|             | <i>(being goods returned by Amit)</i>                   |    |        |        |  |
| 11 March    | Bank a/c ...Dr  | 16 | 36000  |        |  |
|             | To Sales a/c  | 17 |        | 36000  |  |
|             | <i>(being goods sold and bank increased)</i>            |    |        |        |  |
| 13 March    | Cash a/c ...Dr  | 18 | 27000  |        |  |
|             | To Sales a/c  | 19 |        | 27000  |  |
|             | <i>(being goods sold)</i>                               |    |        |        |  |
| 15 March    | Pawan a/c ...Dr   | 20 | 18000  |        |  |
|             | To Sales a/c  | 21 |        | 18000  |  |
|             | <i>(being goods sold on credit)</i>                     |    |        |        |  |
| 19 March    | Yamini a/c ...Dr  | 22 | 23000  |        |  |
|             | To Sales a/c  | 23 |        | 23000  |  |
|             | <i>(being goods sold on credit)</i>                     |    |        |        |  |
| 22 March    | Bhupesh a/c ...Dr                                       | 24 | 10800  |        |  |
|             | To Cash a/c   | 25 |        | 10800  |  |
|             | <i>(being payment made to Bhupesh)</i>                  |    |        |        |  |
| 23 March    | Bank a/c ...Dr  | 26 | 47000  |        |  |
|             | To Sales a/c  | 27 |        | 47000  |  |
|             | <i>(being goods sold and bank increased)</i>            |    |        |        |  |
| 23 March    | Sales Returns a/c ...Dr                                 | 28 | 9000   |        |  |
|             | To Aman a/c   | 29 |        | 9000   |  |
|             | <i>(being goods returned by Aman)</i>                   |    |        |        |  |

### 2. Ledger Posting

| Dr.         |                         |    |      | Amit a/c    |                  |    |       | Cr. |  |
|-------------|-------------------------|----|------|-------------|------------------|----|-------|-----|--|
| Date        | Particulars             | JF | Amt  | Date        | Particulars      | JF | Amt   |     |  |
| <b>2023</b> |                         |    |      | <b>2023</b> |                  |    |       |     |  |
| 10 March    | To Purchase Returns a/c | 14 | 8000 | 2 March     | By Purchases a/c | 11 | 24000 |     |  |

| Dr.         |                |    |       | Furniture a/c |             |    |     | Cr. |  |
|-------------|----------------|----|-------|---------------|-------------|----|-----|-----|--|
| Date        | Particulars    | JF | Amt   | Date          | Particulars | JF | Amt |     |  |
| <b>2023</b> |                |    |       | <b>2023</b>   |             |    |     |     |  |
| 1 March     | To Capital a/c | 1  | 10000 |               |             |    |     |     |  |

| Dr. Bhupesh a/c         |             |    |       | Cr.         |             |    |     |
|-------------------------|-------------|----|-------|-------------|-------------|----|-----|
| Date                    | Particulars | JF | Amt   | Date        | Particulars | JF | Amt |
| <b>2023</b><br>22 March | To Cash a/c | 24 | 10800 | <b>2023</b> |             |    |     |

| Dr. Sales a/c |             |    |     | Cr.         |               |    |       |
|---------------|-------------|----|-----|-------------|---------------|----|-------|
| Date          | Particulars | JF | Amt | Date        | Particulars   | JF | Amt   |
| <b>2023</b>   |             |    |     | <b>2023</b> |               |    |       |
|               |             |    |     | 11 March    | By Bank a/c   | 17 | 36000 |
|               |             |    |     | 13 March    | By Cash a/c   | 19 | 27000 |
|               |             |    |     | 15 March    | By Pawan a/c  | 21 | 18000 |
|               |             |    |     | 19 March    | By Yamini a/c | 23 | 23000 |
|               |             |    |     | 23 March    | By Bank a/c   | 27 | 47000 |

| Dr. Aman a/c |             |    |     | Cr.         |                      |    |      |
|--------------|-------------|----|-----|-------------|----------------------|----|------|
| Date         | Particulars | JF | Amt | Date        | Particulars          | JF | Amt  |
| <b>2023</b>  |             |    |     | <b>2023</b> |                      |    |      |
|              |             |    |     | 23 March    | By Sales Returns a/c | 29 | 9000 |

| Dr. Machinery a/c      |                |    |       | Cr.         |             |    |     |
|------------------------|----------------|----|-------|-------------|-------------|----|-----|
| Date                   | Particulars    | JF | Amt   | Date        | Particulars | JF | Amt |
| <b>2023</b><br>1 March | To Capital a/c | 1  | 30000 | <b>2023</b> |             |    |     |

| Dr. Purchases a/c |             |    |       | Cr.         |             |    |     |
|-------------------|-------------|----|-------|-------------|-------------|----|-----|
| Date              | Particulars | JF | Amt   | Date        | Particulars | JF | Amt |
| <b>2023</b>       |             |    |       | <b>2023</b> |             |    |     |
| 1 March           | To Cash a/c | 6  | 16000 |             |             |    |     |
| 1 March           | To Cash a/c | 8  | 17000 |             |             |    |     |
| 2 March           | To Amit a/c | 10 | 24000 |             |             |    |     |
| 5 March           | To Cash a/c | 12 | 35000 |             |             |    |     |

| Dr. Purchase Returns a/c |             |    |     | Cr.         |             |    |      |
|--------------------------|-------------|----|-----|-------------|-------------|----|------|
| Date                     | Particulars | JF | Amt | Date        | Particulars | JF | Amt  |
| <b>2023</b>              |             |    |     | <b>2023</b> |             |    |      |
|                          |             |    |     | 10 March    | By Amit a/c | 15 | 8000 |

| Dr. Pawan a/c           |              |    |       | Cr.         |             |    |     |
|-------------------------|--------------|----|-------|-------------|-------------|----|-----|
| Date                    | Particulars  | JF | Amt   | Date        | Particulars | JF | Amt |
| <b>2023</b><br>15 March | To Sales a/c | 20 | 18000 | <b>2023</b> |             |    |     |

| Dr. Yamini a/c          |              |    |       | Cr.         |             |    |     |
|-------------------------|--------------|----|-------|-------------|-------------|----|-----|
| Date                    | Particulars  | JF | Amt   | Date        | Particulars | JF | Amt |
| <b>2023</b><br>19 March | To Sales a/c | 22 | 23000 | <b>2023</b> |             |    |     |

| Dr. Creditors a/c |             |    |     | Cr.         |             |    |       |
|-------------------|-------------|----|-----|-------------|-------------|----|-------|
| Date              | Particulars | JF | Amt | Date        | Particulars | JF | Amt   |
| <b>2023</b>       |             |    |     | <b>2023</b> |             |    |       |
|                   |             |    |     | 1 March     | By Cash a/c | 4  | 10000 |

| Dr. Bank a/c |  |  |  | Cr. |  |  |  |
|--------------|--|--|--|-----|--|--|--|
|--------------|--|--|--|-----|--|--|--|

| Date        | Particulars  | JF | Amt   | Date        | Particulars | JF | Amt |
|-------------|--------------|----|-------|-------------|-------------|----|-----|
| <b>2023</b> |              |    |       | <b>2023</b> |             |    |     |
| 11 March    | To Sales a/c | 16 | 36000 |             |             |    |     |
| 23 March    | To Sales a/c | 26 | 47000 |             |             |    |     |

Dr.

Cash a/c

Cr.

| Date        | Particulars    | JF | Amt    | Date        | Particulars      | JF | Amt   |
|-------------|----------------|----|--------|-------------|------------------|----|-------|
| <b>2023</b> |                |    |        | <b>2023</b> |                  |    |       |
| 1 March     | To Capital a/c | 1  | 100000 | 1 March     | By Purchases a/c | 7  | 16000 |
| 13 March    | To Sales a/c   | 18 | 27000  | 1 March     | By Purchases a/c | 9  | 17000 |
|             |                |    |        | 5 March     | By Purchases a/c | 13 | 35000 |
|             |                |    |        | 22 March    | By Bhupesh a/c   | 25 | 10800 |

Dr.

Sales Returns a/c

Cr.

| Date        | Particulars | JF | Amt  | Date        | Particulars | JF | Amt |
|-------------|-------------|----|------|-------------|-------------|----|-----|
| <b>2023</b> |             |    |      | <b>2023</b> |             |    |     |
| 23 March    | To Aman a/c | 28 | 9000 |             |             |    |     |

Dr.

Capital a/c

Cr.

| Date        | Particulars | JF | Amt | Date        | Particulars | JF | Amt    |
|-------------|-------------|----|-----|-------------|-------------|----|--------|
| <b>2023</b> |             |    |     | <b>2023</b> |             |    |        |
|             |             |    |     | 1 March     | By Cash a/c | 4  | 130000 |