

In the books of That Company Pvt. Ltd.
for the year ended 31 March, 2024
Journal Account

Date	Particulars	LF	Dr Amt	Cr Amt
2023				
29 Dec	Cash a/c ...Dr	1	500000	
	To Capital a/c (being capital introduced)	2		500000
29 Dec	Bank a/c ...Dr	3	100000	
	To Cash a/c (being cash deposited into bank)	4		100000
29 Dec	Furniture a/c ...Dr	5	50000	
	To Cash a/c (being furniture bought)	6		50000
2024				
5 Jan	Cash a/c ...Dr	7	50000	
	To Bank a/c (being cash withdrawn from bank)	8		50000

Ledger posting: W.I.P.

Dr.				Cr.			
Cash a/c							
Date	Particulars	JF	Amt	Date	Particulars	JF	Amt
1 Dec	To balance b/d		0	29 Dec	By Bank a/c	4	100000
29 Dec	To Capital a/c	1	500000	29 Dec	By Furniture a/c	6	50000
				30 Dec	By balance c/d		350000
			500000				500000
1 Jan	To balance b/d		350000	30 Jan	By balance c/d		400000
5 Jan	To Bank a/c	7	50000				
			400000				400000

Dr.				Bank a/c				Cr.
Date	Particulars	JF	Amt	Date	Particulars	JF	Amt	
1 Dec	To balance b/d		0	30 Dec	By balance c/d		100000	
29 Dec	To Cash a/c	3	100000					
			100000				100000	
1 Jan	To balance b/d		100000	5 Jan	By Cash a/c	8	50000	
				30 Jan	By balance c/d		50000	
			100000				100000	

Dr.				Capital a/c				Cr.
Date	Particulars	JF	Amt	Date	Particulars	JF	Amt	
1 Dec	To balance b/d		0	29 Dec	By Cash a/c	2	500000	
				30 Dec	By balance c/d		-500000	
			0				0	
1 Jan	To balance b/d		-500000	30 Jan	By balance c/d		-500000	
			-500000				-500000	

Dr.

Furniture a/c

Cr.

Date	Particulars	JF	Amt	Date	Particulars	JF	Amt
1 Dec	To balance b/d		0	30 Dec	By balance c/d		50000
29 Dec	To Cash a/c	5	50000				
			50000				50000
1 Jan	To balance b/d		50000	30 Jan	By balance c/d		50000
			50000				50000