

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

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(being cash withdrawn from bank) | 8  |        | 50000  |

Ledger posting: W.I.P.

| 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.    |                |    |        | Cash a/c |                  | Cr. |        |
|--------|----------------|----|--------|----------|------------------|-----|--------|
| 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.    |                |    |       | 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 |

| 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 |