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

Date	Particulars	LF	Dr Amt	Cr Amt
2024				
01 Apr	Cash a/c ...Dr	1	1000000	
	To Capital a/c	2		1000000
	(being capital introduced to business)			
05 May	Bank a/c ...Dr		55000	
	To Cash a/c			55000
	(being cash deposited to bank)			

Ledger posting: W.I.P.

Dr.   **Cash a/c**   Cr.

Date	Particulars	JF	Amt	Date	Particulars	JF	Amt
1 Apr	To balance b/d		0	30 Apr	By balance c/d		1000000
01 Apr	To Capital a/c	1	1000000				
			1000000				1000000
1 May	To balance b/d		1000000	05 May	By Bank a/c		55000
				30 May	By balance c/d		945000
			1000000				1000000

Dr.   **Capital a/c**   Cr.

Date	Particulars	JF	Amt	Date	Particulars	JF	Amt
1 Apr	To balance b/d		0	01 Apr	By Cash a/c	2	1000000
				30 Apr	By balance c/d		−1000000
			0				0
1 May	To balance b/d		−1000000	30 May	By balance c/d		−1000000
			−1000000				−1000000

Dr.   **Bank a/c**   Cr.

Date	Particulars	JF	Amt	Date	Particulars	JF	Amt
1 Apr	To balance b/d		0	30 Apr	By balance c/d		0
			0				0
1 May	To balance b/d		0	30 May	By balance c/d		55000
05 May	To Cash a/c		55000				
			55000				55000