05.08.25

Date	Particulars	L.F	Amount	Amount
March 1	Cash A/C —— dr		80,000	
	To capital			80,000
	(being started business with cash)			
March 2	Purchase A/C —— dr		36,000	
	To cash			36,000
	(being ~~started business~~ purchased goods for cash)			
March 3	Machinery A/C —— dr		4000	
	To cash			4000
	(being purchased machinery)			
March 4.	Purchase A/C —— dr		52000	
	To Raghu			22000
	To Dilip.			30000
	(being purchased goods from Raghu & Dilip)			
March 6	Raghu A/C —— dr		4000	
	To purchase return			4000
March 8.	Raghu A/C —— dr.		18000	
	To discount received			500
	To cash			17500
	( )			
March 10.	Mahesh chand A/C —— dr		30400	
	To sales			30400
	( )			
March 13	cash A/C —— dr.		20000	
	To discount allowed			200 ~~19800~~
	To Mahesh chand & CO.			19800
	( )			
March 15	Dilip A/C —— dr.		15000	
	To discount received			150
	To cash			14850

March 20	Cash A/C —dr	25000	
	To sales		25000
	( )		
March 24	Cash A/C —dr	18000	
	To Sales.		18000
	( )		
March 25	Rent A/C —dr	1500	
	To cash		1500
	( )		
March 26	Cash A/c —dr	2000	
	To commission		2000
	( )		
March 28	Drawings A/C —dr	5000	
	To cash		5000
	( )		
March 28.	Drawings A/C	1200	
	To cash A/C		1200