

Cash A/c

Tutor'sTips.com

Date	Particulars	J.F.	Debit	Date	Particulars	J.F.	Credit
01-04-2018	To Capital a/c		20,000	05-04-2018	By Freight Inward a/c		5,000
				07-04-2018	By Stationary a/c		2,000
				15-04-2018	By Freight Inward a/c		3,000
				30-04-2018	By Balance c/d		10,000
			20,000				20,000

Capital A/c

Tutor'sTips.com

Date	Particulars	J.F.	Debit	Date	Particulars	J.F.	Credit
				01-04-2018	By Cash a/c		20,000
				01-04-2018	By Bank a/c		1,00,000
				01-04-2018	By Land and Building a/c		20,00,000
				01-04-2018	By Furniture and fixture a/c		2,30,000
30-04-2018	To Balance c/d		25,00,000	01-04-2018	By Office Equipment a/c		1,50,000
			25,00,000				25,00,000

Bank A/c

Tutor'sTips.com

Date	Particulars	J.F.	Debit	Date	Particulars	J.F.	Credit
01-04-2018	To Capital a/c		1,00,000	12-04-2018	By M/s Ram and Sons a/c		1,50,000
21-04-2018	To Mr Parvesh Kumar a/c		85,000				
				30-04-2018	By Balance c/d		35,000
			1,85,000				1,85,000

Land and Building A/c

Tutor'sTips.com

Date	Particulars	J.F.	Debit	Date	Particulars	J.F.	Credit
01-04-2018	To Capital a/c		20,00,000				
				30-04-2018	By Balance c/d		20,00,000
			20,00,000				20,00,000

Furniture and fixture A/c

Tutor'sTips.com

Date	Particulars	J.F.	Debit	Date	Particulars	J.F.	Credit
01-04-2018	To Capital a/c		2,30,000				
				30-04-2018	By Balance c/d		2,30,000
			2,30,000				2,30,000

Office Equipment A/c

Tutor'sTips.com

Date	Particulars	J.F.	Debit	Date	Particulars	J.F.	Credit
01-04-2018	To Capital a/c		1,50,000				
				30-04-2018	By Balance c/d		1,50,000
			1,50,000				1,50,000

Purchase A/c

Tutor'sTips.com

Date	Particulars	J.F.	Debit	Date	Particulars	J.F.	Credit
05-04-2018	To M/s Ram and Sons. a/c		2,50,000				
15-04-2018	To M/s Ram and Sons. a/c		2,00,000				
				30-04-2018	By Balance c/d		4,50,000
			4,50,000				4,50,000

M/s Ram and Sons. A/c

Tutor'sTips.com

Date	Particulars	J.F.	Debit	Date	Particulars	J.F.	Credit
12-04-2018	To Bank a/c		1,50,000	05-04-2018	By Purchase a/c		2,50,000
				15-04-2018	By Purchase a/c		2,00,000
30-04-2018	To Balance c/d		3,00,000				
			4,50,000				4,50,000

Freight Inward A/c

Tutor'sTips.com

Date	Particulars	J.F.	Debit	Date	Particulars	J.F.	Credit
05-04-2018	To Cash A/c		5,000				
15-04-2018	To Cash A/c		3,000				
				30-04-2018	By Balance c/d		8,000
			8,000				8,000

Stationary A/c

Tutor'sTips.com

Date	Particulars	J.F.	Debit	Date	Particulars	J.F.	Credit
07-04-2018	To Cash A/c		2,000				
				30-04-2018	By Balance c/d		2,000
			2,000				2,000

Mr Parvesh Kumar A/c

Tutor'sTips.com

Date	Particulars	J.F.	Debit	Date	Particulars	J.F.	Credit
07-04-2018	To Sale a/c		85,000	21-04-2018	By Bank a/c		85,000
			85,000				85,000

Sales A/c

Tutor'sTips.com

Date	Particulars	J.F.	Debit	Date	Particulars	J.F.	Credit
				07-04-2018	By Mr Parvesh Kumar A/c		85,000
				18-04-2018	By Miss. Deepika a/c		1,25,000
				25-04-2018	By M/s A&B Co. a/c		1,35,000
				28-04-2018	By M/s X&Y Co. a/c		1,50,000
30-04-2018	To Balance c/d		4,95,000				
			4,95,000				4,95,000

Miss. Deepika A/c

Tutor'sTips.com

Date	Particulars	J.F.	Debit	Date	Particulars	J.F.	Credit
18-04-2018	To Sale a/c		1,25,000				
				30-04-2018	To Balance c/d		1,25,000
			1,25,000				1,25,000

M/s A&B Co. A/c

Tutor'sTips.com

Date	Particulars	J.F.	Debit	Date	Particulars	J.F.	Credit
25-04-2018	To Sale a/c		1,35,000				
				30-04-2018	To Balance c/d		1,35,000
			1,35,000				1,35,000

M/s X&Y Co. A/c

Tutor'sTips.com

Date	Particulars	J.F.	Debit	Date	Particulars	J.F.	Credit
28-04-2018	To Sale a/c		1,50,000				
				30-04-2018	To Balance c/d		1,50,000
			1,50,000				1,50,000