

Making Account .com

Journal

J = cash A/C **D**| to capital A/C **C** | \$25000|

J = purchased A/C **D**| to tkl Wheel manufacturer company A/C **C** | \$5000|

J = purchased A/C **D**| to ic Lighting manufacturer company A/C **C** | \$4000|

J = purchsed A/C **D**| to iron manufacturer company A/C **C** | \$2500|

J =purchased A/C **D**| to cash A/C **C** | \$1800|

J = cash A/C **D**| to Purchase return A/C **C** | \$200|

J =tkl Wheel manufacturer company A/C **D**| to Purchase return A/C **C** | \$300|

J =ic Lighting manufacturer company A/C **D**| to Purchase return A/C **C** | \$290|

J = iron manufacturer company A/C **D**| to cash A/C **C** | \$500|

J = cash A/C **D**| to sales A/C **C** | \$1800|

Ledger

Cash A/C

Debit			Credit
Particular	Amount	Particular	Amount
To Capital	25000	By Purchased	1800
To Purchase Return	200	Iron Manufacturer Company	500
To Sales	18000	Balance B/D	40900
	43200		43200
Balance B/D	40900		

Capital A/C

Debit			Credit
Particular	Amount	Particular	Amount
To Balance B/D	25000	By Cash	25000
	25000		25000
		Balance B/D	25000

Purchased A/C

Debit		Credit	
Particular	Amount	Particular	Amount
To Tkl Wheel Manufacturer Company	5000		
To Ic Lighting Manufacturer Company	4000	By Balance B/D	13300
To Iron Manufacturer Company	2500		
To Cash	1800		
	13300		13300
Balance B/D	13300		

Tkl Wheel Manufacturer Company A/C

Debit		Credit	
Particular	Amount	Particular	Amount
To Balance B/D	4700	By Purchased	5000
Purchase Return	300		
	5000		5000
		Balance B/D	4700

Ic Lighting Manufacturer Company A/C

Debit		Credit	
Particular	Amount	Particular	Amount
To Balance B/D	3710	By Purchased	4000
Purchase Return	290		
	4000		4000
		Balance B/D	3710

Iron Manufacturer Company A/C

Debit		Credit	
Particular	Amount	Particular	Amount
To Cash	500	By Purchased	2500
To Balance B/D	2000		
	2000		2000
		Balance B/D	2000

Purchase Return A/C

Debit		Credit	
Particular	Amount	Particular	Amount
		To Tkl Wheel Manufacturer Company	300
By Balance B/D	790	To Ic Lighting Manufacturer Company	290
		To Cash	200
	790		790
		Balance B/D	790

Sales A/C

Debit			Credit
Particular	Amount	Particular	Amount
To Balance B/D	18000	By Cash	18000
	18000		18000
		Balance B/D	18000
