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**ANURAG LIMITED  
JOURNAL**

<b>Date</b>	<b>Particulars</b>	<b>L.F.</b>	<b>Debit (Rs.)</b>	<b>Credit (Rs.)</b>
	Bank A/c <span style="float: right;">Dr.</span> To Equity Share Application A/c (Application money received on 1,50,000 equity shares)		4,50,000	4,50,000
	Equity Share Application A/c <span style="float: right;">Dr.</span> To Equity Share Capital A/c To Bank A/c (Application money transferred to share capital, balance returned)		4,50,000	3,00,000 1,50,000
	Equity Share Allotment A/c <span style="float: right;">Dr.</span> To Equity Share Capital A/c To Securities Premium Reserve A/c (Allotment money due on 1,00,000 equity shares @ Rs. 3 per share including premium of Rs. 1 per share)		3,00,000	2,00,000 1,00,000
	Bank A/c <span style="float: right;">Dr.</span> To Equity Share Allotment A/c (Allotment money received on 1,00,000 shares)		3,00,000	3,00,000

Date	Particulars	L.F.	Debit (Rs.)	Credit (Rs.)
	Equity Share First Call A/c <span style="float: right;">Dr.</span> To Equity Share Capital A/c (First call money due on 1,00,000 equity shares)		2,00,000	2,00,000
	Bank A/c <span style="float: right;">Dr.</span> Calls in arrears A/c <span style="float: right;">Dr.</span> To Equity Share First Call A/c (Share First Call money received except on 600 equity shares)		1,98,800 1,200	2,00,000
	Equity Share Second and Final Call A/c <span style="float: right;">Dr.</span> To Equity Share Capital A/c (Second and Final call money due on 1,00,000 equity shares)		3,00,000	3,00,000
	Bank A/c <span style="float: right;">Dr.</span> Calls in arrears A/c <span style="float: right;">Dr.</span> To Equity Share Second and Final Call A/c (Share Second and Final call money received except on 600 equity shares)		2,98,200 1,800	3,00,000