



CASH BOOK

Dr.

Cr.

Date	Particulars	L.F.	Cash (₹)	Bank (₹)	Date	Particulars	L.F.	Cash (₹)	Bank (₹)
2023					2023				
Jan-01	To Balance b/d		50,000		Jan-02	By Bank A/c	C	20,000	
Jan-02	To Cash A/c	C		20,000	Jan-02	By Purchases A/c		5,000	
Jan-06	To Sales A/c		2,000		Jan-04	By Wages A/c		500	
Jan-10	To Sales A/c			3,600	Jan-06	By Purchases A/c		6,000	
Jan-10	To Amit			6,000	Jan-15	By Bhaskar		2,800	
Jan-27	To Transport Co.			10,000	Jan-28	By Cash A/c	C		5,000
Jan-28	To Bank A/c	C	5,000		Jan-30	By Grand Machines			50,000
Jan-31	To Balance c/d			15,400	Jan-31	By Balance c/d		22,700	
			57,000	55,000				57,000	55,000
Feb-01	To Balance b/d		22,700			By Balance b/d			15,400

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Date	Particulars	L.F.	Debit (₹)	Credit (₹)
2023				
Jan-10	Discount Allowed A/c To Sales A/c (Being the discount allowed on payment)	Dr.	400	400
Jan-15	Bhaskar To Discount Received A/c (Being the discount received)	Dr.	200	200