



RAGHUBIR

Dr.

Cr.

	Amount (₹)		Amount (₹)
Record decrease on this side		Record increase on this side	
2. To Purchase Return	5,000	1. By Purchase	50,000
3. To Cash	30,000	4. By Purchase	16,000
5. To Cash	20,000		
Total	55,000	Total	66,000
Balance	11,000		
	66,000		66,000