



Dr.

**CASH ACCOUNT**

Cr.

	Amount (₹)		Amount (₹)
Record increase on this side		Record decrease on this side	
(a) To Sale	60,000	(d) By Purchase	10,000
(e) To Hari	15,000	(f) By Krishan	28,000
<b>Total</b>	<b>75,000</b>	<b>Total</b>	<b>38,000</b>
		Balance	37,000
	<b>75,000</b>		<b>75,000</b>

Dr.

**HARI (DEBTOR)**

Cr.

	Amount (₹)		Amount (₹)
Record increase on this side		Record decrease on this side	
(b) To Sale	20,000	(e) By Cash	15,000
<b>Total</b>	<b>20,000</b>	<b>Total</b>	<b>15,000</b>
		Balance	5,000
	<b>20,000</b>		<b>20,000</b>



Dr.

**KRISHAN (CREDITOR)**

Cr.

	Amount (₹)		Amount (₹)
(f) To Cash	28,000	(c) By Purchases	36,000
<b>Total</b>	<b>28,000</b>	<b>Total</b>	<b>36,000</b>
Balance	8,000		
	<b>36,000</b>		<b>36,000</b>

