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#### 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
Total	75,000	Total	38,000
		Balance	37,000
	75,000		75,000
	75,000		

### Dr.

# HARI (DEBTOR)

### Cr.

	Amount (₹)	Concernence of the second seco	Amount (₹)
Record increase on this side	NCCO	Record decrease on this side	
(b) To Sale	20,000	(e) By Cash	15,000
Total	20,000	To	tal 15,000
		Bala	nce 5,000
	20,000		20,000

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Dr.	KRISHAN (CREDITOR)		Cr.	
	Amount (₹)		Amount (₹)	
(f) To Cash	28,000	(c) By Purchases	36,000	
Total	28,000	Total	36,000	
Balance	8,000			
	36,000		36,000	

