



Dr.

CAPITAL ACCOUNT

Cr.

| Date | Particulars | Amount (₹) | Date | Particulars | Amount (₹) |
|-------------|--------------------|-------------------|-------------|------------------------------|-------------------|
| 2017 | | | 2017 | | |
| May 10 | To Cash (Drawings) | 10,000 | Apr 01 | By Cash (Fresh Capital) | 45,000 |
| Nov 30 | To Cash (Drawings) | 5,000 | Jul 15 | By Cash (Additional Capital) | 55,000 |
| 2018 | | | 2018 | | |
| Mar 31 | To Balance c/d | 1,15,000 | Mar 31 | By Profit & Loss A/c | 30,000 |
| | | 1,30,000 | | | 1,30,000 |

