



**CASH ACCOUNT**

Debit		Credit	
<b>Particulars</b> Increase (+)	<b>₹</b>	<b>Particulars</b> Decrease (-)	<b>₹</b>
(i) Capital	40,000	(ii) Purchases	20,000
(iii) Sales	24,000	(iv) Rent	400
		(v) Salaries	600
		(vi) Capital (Drawings)	1,000
		Balance	42,000
	<b>64,000</b>		<b>64,000</b>

