



CAPITAL ACCOUNT

Debit			Credit		
Date	Particulars	₹	Date	Particulars	₹
2024			2023		
Mar 31	To Cash Account (Drawings)	15,000	Apr 01	By Cash Account	2,00,000
Mar 31	To Profit & Loss Account (Loss for the period)	18,000			
Mar 31	To Balance c/d	1,67,000			
		2,00,000			2,00,000
			2024		
			Apr 01	By Balance b/d	1,67,000

The closing balance of ₹1,67,000 as at 31st March, 2024 indicates that the business owes ₹1,67,000 to the Proprietor

