the money in the petty cash box. The format of the Bank and Cash Accounts in the Ledger is similar to that of other ledger accounts.

ALL WORKED OUT 1

You are given the following information about Yasin Company. Prepare his Bank Account for the month of January, and balance off the account.

January	1	Started business with a capital of $50,000
	7	Purchased goods for $9,700
	9	Sold goods for $7,700
	17	Paid rent $2,400
	20	Paid for repairs $500
	25	Bought machinery for $3,000

Capital		**Rent**		**Sales**		**Purchases**	
Repairs		**Machinery**		**Balance c/d**		**Balance b/d**	
50,000	**7,700**		**9,700**		**2,400**		**57,700**
500	**3,000**		**42,100**		**57,700**		**42,100**

Dr Cr

Date	Particulars	Folio	Amount	Date	Particulars	Folio	Amount
			$				$
Jan 1				Jan 7			
9				17			
				20			
				25			
				31			
Feb 1							