

Munene Traders March 2014.

Dr.	Capital a/c.	Cr.
March 21 st Drawings 3,000	March 1 st Bank 200,000.	
March 31 st Bal b/d 197,000		
<u>200,000.</u>	<u>200,000.</u>	
	1 st April Bal c/d 197,000.	

Dr.	Bank a/c.	Cr.
March 1 st Capital 200,000.	March 2 nd Purchases 5,000	
March 25 th Cash 10,000.	March 31 st Salaries 60,000	
	March 31 st Bal b/d 100,000	
	<u>210,000.</u>	<u>210,000.</u>
	1 st April Bal b/d.	

Dr.	Purchases a/c.	Cr.
March 2 nd Bank 50,000	March 31 st Bal b/d 50,000.	
<u>50,000</u>	<u>50,000.</u>	
1 st April Bal c/d 50,000.		

Dr.	Salaries a/c.	Cr.
March 31 st Bal b/d 25,000.	March 3 rd Cash 10,000	
	March 15 th Kemere 15,000	
	<u>25,000.</u>	<u>25,000.</u>
	1 st April Bal c/d 25,000	

Dr.	Cash a/c.	Cr.
March 3 rd Sales 10,000	March 25 th Bank 10,000.	
<u>10,000</u>	<u>10,000.</u>	

Dr.	Maasos Traders a/c.	Cr.
March 31 st Bal b/d 80,000	March 13 th Equipment 80,000	
	<u>80,000</u>	<u>80,000</u>
	1 st April Bal c/d 80,000.	

Dr.	Equipment a/c.	Cr.
March 13 th M. Traders 80,000	March 31 st Bal b/d 80,000.	
<u>80,000</u>	<u>80,000.</u>	
1 st April Bal c/d 80,000.		

Dr.	Kemere a/c.	Cr.
March 15 th Credit Sales 15,000	March 16 th R. Inwards 2,000	
	March 31 st Bal b/d 13,000.	
	<u>15,000</u>	<u>15,000.</u>
1 st April Bal c/d. 13,000		

Dr.	Return Inwards a/c.	Cr.
March 16 th Kemere 2,000	March 31 st Bal b/d. 2,000.	
<u>2,000.</u>	<u>2,000.</u>	
1 st April Bal c/d 2,000.		

Dr.	Drawings a/c.	Cr.
March 31 st Bal b/d 3,000.	March 21 st Capital 3,000.	
	<u>3,000.</u>	<u>3,000.</u>
	1 st April Bal c/d 3,000.	

Dr.	Salaries a/c.	Cr.
March 31 st Bank 60,000	March 31 st Bal b/d 60,000.	
<u>60,000</u>	<u>60,000.</u>	
1 st April Bal c/d 60,000.		

Dr.		Cr.