

Course  
&  
Test Series



CBSE



ICSE



NTSE



Banking &  
Insurance



Central Govt.  
Service



State Govt.  
Services



LAW  
Entrance



MBA  
Entrance



Railways & Metro  
Services

...many more

abhyasonline.in

Self-Made Assignment - Manual Accounting

Opening Entry

1. ABC Ltd. has the following balances in their different ledgers accounts on 1<sup>st</sup> April 2023:

- Cash in Hand Rs.25,000
- Cash at Bank Rs. 30,000
- Stock Rs.20,000
- Building Rs. 80,000
- Debtors Rs.40,000
- Creditor Rs.50,000
- Machinery Rs.70,000
- Bills Receivable Rs.80,000
- Bills Payable Rs.4,500
- Loan Rs.1,00,000
- Furniture Rs.5,000

Pass the opening Journal Entry in the Books of ABC Ltd.

