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Book May 1 Balance  
b/d 36,000 Question 3  
Enter the following  
transactions in a Single  
Column Cash Book:  
2017 Feb. (₹) 1 Mr.  
Vipin commenced  
business with Cash  
2,00,000 3 Opened a  
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2017 Particulars L.F.  
Debit ₹ Credit ₹ March  
1 Cash A/c Dr. 80,000  
To Capital A/c (Started



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business with cash)

80,000 2 Purchases A/c

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