

Pass Journal Entries for the following transaction and post them into ledger.

Transactions:

- October 1: Commenced business with cash Rs. 2,00,000 and bank balance Rs. 1,00,000.
- October 3: Purchased machinery for Rs. 30,000 and paid by cheque.
- October 5: Bought goods for cash Rs. 50,000.
- October 7: Bought goods from Anil Traders Rs. 40,000.
- October 10: Sold goods for cash Rs. 60,000.
- October 12: Sold goods to Rohit for Rs. 18,000.
- October 15: Returned goods to Anil Traders Rs. 6,000.

