Problem # 9.5: The following balances are extracted from the books of Ms. Maria Waseem, Prepare Trial Balance as on 30.6.2015

Account receivable Rs. 48,000 Cash in hand Rs. 6,000 Machinery Rs. 158,800 Owner's Equity Rs. 470,200 Insurance premium Rs. 3,300 Stock Rs. 33,000 Repairs Rs. 5,400 Building Rs. 320,000 Telephone charges Rs. 6,450 Commission Rs. 750 Account payable Rs. 26,000 Sales Rs. 290,000 Discount earned Rs. 1,100 Purchases Rs. 165,000 Furniture Rs. 11,000 Rent & Taxes Rs. 6,300 Discount allowed Rs. 650 Reserve fund Rs. 5,900 Salaries Rs. 70,600 Loan from Sidra Rs. 51,000 Bills payable Rs. 6,000 Bad debts Rs. 1,350 Note receivable Rs. 8,600 Drawings Rs. 5,000

Ms. Maria Waseem

Trial Balance

As on 30th June, 2015

	710 On 20	June, 2015	Amount (Rs.)	
S. No	Heads of Accounts	Ref	Dr	Cr
				,

Problem # 9.4: Prepare Trial Balance from the following balances of Mr. Akhtar as on 31.12.2016

Capital Rs. 420,000

Cash in hand Rs. 25,000

Building Rs. 115,000

Cash at bank Rs. 84,700

Machinery Rs. 60,000 Car Rs. 68,000

Sundry Creditors Rs. 68,000 Opening stock Rs. 86,000

Furniture Rs. 11,000 Commission Rs. 1,400 Rent Rs. 48,000 Rates and Taxes Rs. 2,600

Purchases Rs. 94,000

Bad debts Rs. 3,200

Sales Rs. 196,000

Insurance Rs. 2,400

General Expenses Rs. 800

Sundry debtors Rs. 16,200

Reserve for doubtful debts Rs. 7,300 Salaries Rs. 94,000

Closing Stock Rs. 12,000

Unearned Revenue Rs. 16,000 Interest received Rs. 5,000

Mr. Akhtar

Trial Balance

As on 31st December, 2016

S. No	Heads of Accounts	Ref	Amount (Rs.)	
			Dr	Cr
				
	-		· ·	
				-
	· · · · · · · · · · · · · · · · · · ·			