

CAPITAL ACCOUNT							
Debit				Credit			
DATE	DETAILS	FOLIO	AMOUNT	DATE	DETAILS	FOLIO	AMOUNT
				1Nov	Capital		500,000
30Nov	balance	c/d	500,000				500,000
CASH ACCOUNT							
Debit				Credit			
DATE	DETAILS	FOLIO	AMOUNT	DATE	DETAILS	FOLIO	AMOUNT
1Nov	Capital		500,000				
7Nov	Cash Sales		200,000				
16Nov	Cash Sales		300,000				
	TOTAL		1,000,000		Balance	c/d	
PURCHASES ACCOUNT							
Debit				Credit			
DATE	DETAILS	FOLIO	AMOUNT	DATE	DETAILS	FOLIO	AMOUNT
1Nov	Juma		600.000	4Nov	Returns		50,000
25Nov	Daniel		400,000				
	Total		1,000,000				1,000,000
	Balance c/d		950,000				
PURCHASES RETURNS ACCOUNT							
Debit				Credit			
DATE	DETAILS	FOLIO	AMOUNT	DATE	DETAILS	FOLIO	AMOUNT
				4Nov	Juma		50,000
SALES ACCOUNT							
Debit				Credit			
DATE	DETAILS	FOLIO	AMOUNT	DATE	DETAILS	FOLIO	AMOUNT
				2Nov	Zena		350,000
				5Nov	Asha		150,000
				7Nov	Cash		200,000
				10Nov	Zena		100,000
				16Nov	Cash		300,000
					TOTAL		1,100,000

SALES RETURNS ACCOUNT

Debit				Credit			
DATE	DETAILS	FOLIO	AMOUNT	DATE	DETAILS	FOLIO	AMOUNT
3Nov	Zena		20,000				
			10,000				
30Nov	Balance	c/d	30,000				

JUMA'S ACCOUNT

Debit				Credit			
DATE	DETAILS	FOLIO	AMOUNT	DATE	DETAILS	FOLIO	AMOUNT
				1Nov	Purchases		600,000
4Nov	Returns Outward		50,000				
30Nov	Balance	c/d	550,000				
	TOTAL		600,000				600,000

DANIEL ACCOUNT

Debit				Credit			
DATE	PARTICULARS	FOLIO	AMOUNT	DATE	PARTICULARS	FOLIO	AMOUNT
				25Nov	Purchases		400,000
	Balance	c/d	400,000				
	TOTAL		400,000				400,000

ZENA'S ACCOUNT

Debit				Credit			
DATE	PARTICULARS	FOLIO	AMOUNT	DATE	PARTICULARS	FOLIO	AMOUNT
2Nov	Sales		350,000				
				3Nov	Returns Inward		20,000
10Nov	Sales		100,000				
	TOTAL		450,000				450,000

ASHA'S ACCOUNT

Debit				Credit			
DATE	PARTICULARS	FOLIO	AMOUNT	DATE	PARTICULARS	FOLIO	AMOUNT
5Nov	Sales		150,000				
				6Nov	Returns Inward		10,000
				30Nov	Balance	c/d	140,000
	TOTAL		150,000		TOTAL		150,000

TRIAL BALANCE AS AT 30 th NOVEMBER 2024			
	Account Name	Debit	Credit
	Cash	1,000,000	
	Capital		500,000
	Purchases	1,000,000	
	Sales		1,100,000
	Returns Inward	30,000	
	Returns Outward		50,000
	Accounts Receivable (Debtors):		
	Zena	430,000	
	Asha	140,000	
	Accounts Payable (Creditors):		
	Juma	550,000	
	Daniel	400,000	
	TOTAL	2,600,000	2,600,000