

**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
					<b>TOTAL</b>		<b>1,100,000</b>

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				
	<b>TOTAL</b>		<b>600,000</b>				<b>600,000</b>
DANIEL ACCOUNT							
Debit				Credit			
DATE	DETAILS	FOLIO	AMOUNT	DATE	DETAILS	FOLIO	AMOUNT
				25Nov	Purchases		400,000
	Balance	c/d	400,000				
	<b>TOTAL</b>		<b>400,000</b>				<b>400,000</b>
ZENA'S ACCOUNT							
Debit				Credit			
DATE	DETAILS	FOLIO	AMOUNT	DATE	DETAILS	FOLIO	AMOUNT
2Nov	Sales		350,000				
				3Nov	Returns Inward		20,000
10Nov	Sales		100,000				
	<b>TOTAL</b>		<b>450,000</b>				<b>450,000</b>
ASHA'S ACCOUNT							
Debit				Credit			
DATE	DETAILS	FOLIO	AMOUNT	DATE	DETAILS	FOLIO	AMOUNT
5Nov	Sales		150,000				
				6Nov	Returns Inward		10,000
				30Nov	Balance	c/d	140,000
	<b>TOTAL</b>		<b>150,000</b>		<b>TOTAL</b>		<b>150,000</b>

TRIAL BALANCE AS AT 30 <sup>th</sup> 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	
	<b>TOTAL</b>	<b>2,600,000</b>	<b>2,600,000</b>