

| 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 | DETAILS | FOLIO | AMOUNT | DATE | DETAILS | FOLIO | AMOUNT |
| | | | | 25Nov | Purchases | | 400,000 |
| | Balance | c/d | 400,000 | | | | |
| | TOTAL | | 400,000 | | | | 400,000 |

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 | | | | |
| | TOTAL | | 450,000 | | | | 450,000 |

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 |
| | 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 |
| | | | |