

Sl. No.	Particulars	Debit	Credit	Balance
1	By Balance b/d		1000	1000
2	To Cash	500		500
3	To Bank	300		200
4	To Sales		200	0
5	To Purchases	200		200
6	To Wages	100		100
7	To Rent	50		50
8	To Interest	25		25
9	To Dividend	125		125
10	To Profit		1000	0
11	By Balance c/d			1000