

✓ **EXAMPLE-5** (ডেবিট ও ক্রেডিট নির্ময়ের একটি ব্যাপক উদাহরণ),

The following transaction of Nipa & Co. are available. We required the analysis debit & credit after making the classes of accounts :

1. Mrs. Nipa invested in cash Tk. 40,000.
2. A computer purchased for office Tk. 38,000.
3. Advance payment to Babu in cash Tk. 25,000.
4. Rent paid by cheque Tk. 4,000.
5. Depreciation on furniture Tk. 6,000.
6. Sales to Kamal Tk. 50,000.
7. Purchase from M/S Nazma & Co. Tk. 10,000.
8. Cash Deposit into Bank Tk. 60,000.
9. Bad debts Tk. 2,000.
10. Goods for free distribution Tk. 12,000.
11. Salaries paid Tk. 50,000.
12. Cash purchase Tk. 4,000.
13. Cheque received from Kamal Tk. 30,000.
14. Apprenticeship allowance paid Tk. 4,000.
15. Income tax paid Tk. 4,000.
16. A brief-case purchase for her husband business Tk. 3,000.
17. Cash withdraw from Bank for office 18,000.
18. Goods sold to Sadi Tk. 90,000 and received a cheque for this Tk. 60,000.
19. Paid to Nazma by cheque and discount received Tk. 500 (No. 7).
20. Bank interest received Tk. 4,000.
21. Telephone bill paid by cheque Tk. 1,700.
22. Drawings from bank for personal use Tk. 25,000.
23. Advance received from subtenant Tk. 2,500.
24. Insurance prepaid Tk. 2,500.
25. Goods return from Sadi Tk. 10,000.
26. Purchase return 6,000.
27. Wages due Tk. 1,000.
28. Stationery purchase Tk. 2,000.
29. A notes payable paid by the bank Tk. 9,000.
30. A customer is insolvent and Tk. 2,000 is collected at all.
31. Life insurance premium paid by cheque Tk. 6,000.
32. A cheque received from Rahim Tk. 5,000.
33. Interest on Bank overdraft Tk. 4,000.
34. 10% Loan received Tk. 60,000.
35. Rahim cheque dishonoured (No. 32).

36. Interest on Loan paid Tk. 1,800.
37. Interest on Investment received Tk. 2,000.
38. Purchase Govt. Certificate Tk. 20,000.
39. Discount allowed Tk. 50,000.
40. Commission earned but not received Tk. 1,400.
41. Goods sold on credit Tk. 50,000.
42. Interest on capital Tk. 5,000.
43. Billed Tk. 3,000 for work done on account.
44. Billed customers Tk. 1,800 for service performed.
45. Received Tk. 700 cash for customers billed.
46. Paid to vat Tk. 1,000.
47. Discount received Tk. 1,000.

**SOLUTION****Debit & Credit Analysis**

Serial No.	Accounts	Effect		Traditional Method		Modern Method	
		Dr.	Cr.	Class of Account	Explanation	Class of Accounts	Explanation
1	Cash	40,000		Assets	Comes in	Assets	Increase
	Capital		40,000	Personal	Giver	Owner's Equity	Increase
2	Equipment	38,000		Assets	Comes in	Assets	Increase
	Cash		38,000	Assets	Goes out	Assets	Decrease
3	Account Receivable	25,000		Personal	Receiver	Assets	Increase
	Cash		25,000	Assets	Goes out	Assets	Decrease
4	Rent Expenses	4,000		Nominal	Expenses	Expenses	Increase
	Bank		4,000	Personal	Giver	Assets	Decrease
5	Depreciation expenses	6,000		Nominal	Expenses	Expenses	Increase
	Accumulated Depreciation - Furniture		6,000	Personal	Giver	Liabilities	Increase
6	Accounts Receivable	50,000		Personal	Receiver	Assets	Increase
	Sales		50,000	Nominal	Income	Income	Increase
7	Purchase	10,000		Nominal	Expenses	Expenses	Increase
	Accounts Payable		10,000	Personal	Giver	Liability	Increase
8	Bank	60,000		Personal	Receiver	Assets	Increase
	Cash		60,000	Assets	Goes out	Assets	Decrease
9	Bad Debts Expenses	2,000		Nominal	Expenses	Expenses	Increase
	Accounts Receivable		2,000	Personal	Giver	Assets	Decrease
10	Advertisement Expenses	12,000		Nominal	Expenses	Expenses	Increase
	Purchase		12,000	Nominal	Expenses	Expenses	Decrease
11	Salaries Expenses	50,000		Nominal	Expenses	Expenses	Increase
	Cash		50,000	Assets	Goes out	Assets	Decrease

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12	Purchase Cash	4,000		Nominal Assets	Expenses Goes out	Expenses Assets	Increase Decrease
13	Bank	30,000		Personal	Receiver	Assets	Increase
14	Accounts Receivable Apprenticeship Expenses Cash		30,000 4,000 4,000	Personal Nominal	Giver Expenses	Assets Assets Decrease	Decrease Increase
15	Drawings	4,000		Asset Personal	Goes out Receiver	Assets Owner's Equity	Decrease Decrease
16	Drawings Cash	3,000		Asset Personal	Goes out Receiver	Assets Owner's Equity	Decrease Decrease
17	Cash Bank		3,000 18,000	Assets Asset	Goes out Comes in	Assets Assets	Decrease Increase
18	Bank Accounts Receivable Sales	60,000 30,000		Personal Personal Nominal	Giver Receiver Receiver	Assets Assets Assets	Decrease Increase Increase
19	Accounts Payable Bank Discount	10,000		Personal Personal Nominal	Receiver Giver Income	Liability Assets Income	Decrease Decrease Increase
20	Bank Interest of Bank	4,000		Personal	Receiver	Assets	Increase
21	Telephone Expenses Bank	1,700		Personal Nominal	Giver Expenses	Income Expenses	Increase Increase
22	Drawings Bank	25,000		Personal	Giver Receiver	Assets Owner's Equity	Decrease Decrease
23	Cash Accounts Payable	2,500		Personal Asset	Giver Comes in	Assets Assets	Decrease Increase
24	Prepaid Insurance Cash	2,500		Personal Personal	Giver Receiver	Liability Assets	Increase Increase
25	Sales Return Accounts Receivable (Sadi)	10,000		Asset Nominal Personal	Giver Expenses Giver	Assets Expenses Asset	Decrease Increase Decrease
26	Cash Purchase Return	6,000		Asset	Comes in	Asset	Increase
27	Wages Expenses Wages Due	1,000		Nominal Nominal	Income Expenses	Income Expenses	Increase Increase
28	Stationery Cash	2,000		Personal Nominal	Giver Expenses	Liability Asset	Increase Increase
29	Notes Payable Bank	9,000		Personal	Goes out Receiver	Asset Liability	Decrease Increase
30	Bad Debts Expenses Accounts Receivable	2,000		Personal Nominal	Giver Expenses	Asset Expenses	Decrease Increase
			2,000	Personal	Giver	Assets	Decrease

31	Drawings	6,000		Personal	Receiver	Owner's equity	Decrease
	Bank		6,000	Personal	Giver	Asset	Decrease
32	Cash	5,000		Asset	Comes in	Asset	Increase
	Rahim		5,000	Personal	Giver	Liability	Increase
33	Interest on Bank Overdraft	4,000		Nominal	Expenses	Expenses	Increase
	Bank		4,000	Personal	Giver	Asset	Decrease
34	Cash	60,000		Asset	Comes in	Asset	Increase
	Loan		60,000	Personal	Giver	Liability	Increase
35	Rahim	5,000		Personal	Receiver	Liability	Decrease
	Cash		5,000	Asset	Goes out	Asset	Decrease
36	Interest on Loan	1,800		Nominal	Expenses	Expenses	Increase
	Cash		1,800	Asset	Goes out	Asset	Decrease
37	Cash	2,000		Asset	Comes in	Asset	Increase
	Interest on Investment		2,000	Personal	Giver	Income	Increase
38	Investment	20,000		Personal	Receiver	Asset	Increase
	Cash		20,000	Asset	Goes out	Asset	Decrease
39	Discount	50,000		Nominal	Income	Income	Increase
	Accounts Receivable		50,000	Personal	Giver	Asset	Increase
40	Commission	1,400		Nominal	Expenses	Expenses	Increase
	Commission Payable		1,400	Personal	Giver	Liability	Increase
41	Accounts Receivable	50,000		Personal	Giver	Assets	Increase
	Sales		50,000	Nominal	Income	Income	Increase
42	Interest on Capital	5,000		Nominal	Expenses	Expenses	Increase
	Capital		5,000	Personal	Giver	Owner's equity	Decrease
43	Accounts Receivable	3,000		Personal	Receiver	Asset	Increase
	Service Revenue		3,000	Nominal	Income	Income	Increase
44	Accounts Receivable	1,800		Personal	Receiver	Asset	Increase
	Service Revenue		1,800	Nominal	Income	Income	Increase
45	Cash	700		Asset	Comes in	Asset	Increase
	Accounts Receivable		700	Personal	Giver	Asset	Decrease
46	Vat-current account	1,000		Personal	Receiver	Liability	Increase
	Cash		1,000	Asset	Goes out	Asset	Decrease
47	Accounts Payable	1,000		Personal	Giver	Liability	Increase
	Discount		1,000	Nominal	Income	Income	Increase

## Four Column Journal

নথ্যালি (Cash)		তারিখ (Date)	বিবরণ (Particulars)	L.F/ P.R	বিবিধ হিসাব (Sundry Accounts)	
Dr.	Cr.				Dr.	Cr.
	400	2002 January 01	Purchase Cash (Goods purchase in cash)	Dr. Cr.	400.00	
500		" 02	Cash Furniture (Furniture sold in cash)	Dr. Cr.		500.00
		" 03	Mr. Khan Sales (Goods sold to Mr. Khan)	Dr. Cr.	1,000.00	1,000.00
<u>500.00</u>	<u>400.00</u>				<u>1,400.00</u>	<u>1,500.00</u>

## EXAMPLE-2

Journalise the following transaction in the books of Imroh :

		Tk.
2002		
June 01	Started business with cash	45,000
" 02	Paid in to bank	25,000
" 02	Goods purchased for cash	15,000
" 03	Purchase of furniture and payment by cheque	5,000
" 05	Sold goods for cash	6,000
" 08	Sold goods to Arvind Walia	4,000
" 10	Goods purchased from Amrit Lal	7,000
" 12	Goods returned to Amrit Lal	1,000
" 15	Sold goods to Ram Swaroop for cash	2,500
" 18	Cash received from Arvind Walia Tk. 3,960 and discount allowed to him	40
" 21	Withdrew from bank for private use	1,000
" 21	Withdrew from bank for use in the business	5,000
" 25	Paid telephone rent for one year	400
" 28	Cash paid to Amrit Lal in full settlement of his account	5,940
" 30	Paid for : Stationery	200
	Rent	1,000
	Salaries to staff	2,500

## SOLUTION

Journal of Imroh  
(Two Column Journal)

Date	Account Titles	Post Ref.	Debit (Tk.)	Credit (Tk.)
2002 June 01	Cash Account Capital Account (Being cash brought in to start business)		45,000	45,000
" 01	Bank Account Cash Account (Being cash paid in to bank)		25,000	25,000

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" 02	Purchases Account Cash Account (Being goods purchased for cash)	15,000	15,000
03	Furniture Account Bank Account (Being purchase of furniture and payment made by cheque)	5,000	5,000
" 05	Cash Account Sales Account (Being goods sold for cash)	6,000	6,000
" 08	Arvind Walia Account Sales Account (Being goods sold to Arvind Walia on credit)	4,000	4,000
" 10	Purchases Account Amrit Lal (Being credit purchase from Amrit Lal)	7,000	7,000
" 12	Amrit Lal Return Outwards Account (Being goods returned to Amrit Lal)	1,000	1,000
" 15	Cash Account Sales Account (Being goods sold for cash)	2,500	2,500
" 18	Cash Account Discount Account Arvind Walia (Being Tk. 3,960 received from Arvind Walia and Tk. 40 discount allowed to him)	3,960 40 4,000	
" 21	Drawings Account Cash Account Bank Account (Being cash withdrawn from bank for personal use and for use in the business)	1,000 5,000 6,000	
" 25	Telephone Rent Account Cash Account (Being payment of telephone rent)	400 400	
" 28	Amrit Lal Cash Account — Discount Account (Being cash paid to Amrit Lal and discount allowed by him)	6,000 → 5,940 60	
" 30	Stationery Account Rent Account Salaries Account Cash Account (Being payment of stationery, rent and salaries)	200 1,000 2,500 3,700	
		1,30,600	1,30,600

**দুই ঘরা জাবেদা (Two Column Journal) :** সাধারণত সাধারণ জাবেদায় দুঘরা জাবেদা ব্যবহার করা হয়। এই জাবেদায় ৫টি ঘর থাকে। দৈনন্দিন লেনদেনগুলোক তারিখের ক্রমানুসারে জাবেদায় লিপিবদ্ধ করা হয়।

**Two Column Journal-এর নমুনা :**

Date	Description	Post Reference	Debit (Tk.)	Credit (Tk.)

এই ছকে নগদ ও অন্যান্য হিসাব সংক্রান্ত লেনদেনগুলো তারিখের ক্রমানুসারে বসবে। মাসের শেষে বা সপ্তাহের শেষে ডেবিট ও ক্রেডিট টাকার কলাম যোগ করে যোগফল Close করা হবে।

**EXAMPLE-2 (Two Column Journal)**

Journalise the following transactions in the books of a trader :

April 1, 2002 Debit Balances; Cash in hand Tk. 8,000; Cash at Bank Tk. 25,600; Stock of goods Tk. 20,000; Furniture Tk. 4,000 and Building Tk. 10,000.

**Debtors :** Vijoy Tk. 2,700; Anil Tk. 1,500; Ashwani Tk. 2,000; Anupam Tk. 1,800 and Modhu Tk. 100.

**Creditors :** Anand Tk. 5,400; Arya & Co. Tk. 7,700 and Balwant Rai Tk. 5,200; Mrs. Loan Tk. 10,000.

2002

- April 01 Purchased goods worth Tk. 5,000 less 20% trade discount and 5% cash discount.
- " 03 Tk. 2,646 received from Vijoy and allowed him discount Tk. 54.
- " 05 Bought 100 shares in Bangla Ltd. @ Tk. 15 per share, brokerage paid Tk. 30.
- ✓ 08 Goods worth Tk. 500 were damaged in transit, a claim was made on the railway authorities for the same. পুনরাবৃত্তি
- " 10 Cash Tk. 5,292 paid to Anand and discount allowed by him Tk. 108.
- " 13 Received cash from the railway in full settlement of claim for damages in transit.
- " 15 Anupam is declared insolvent and a dividend of 50 paisa in the Tk. is received from him in full settlement. ব্রেকডার্প
- " 18 Sold 40 shares in Bangla Ltd. @ Tk. 18 per share, brokerage paid Tk. 15.
- ✓ 20 Bought of shares for Tk. 2,000 and a carried Tk. 1,000 for delivering goods to customers.
- " 22 Paid for : Charity Tk. 101  
Postages Tk. 20  
Stationery Tk. 199
- " 30 One month's interest on Mrs. Loan @ 12% p.a become due but could not be paid.
- " 30 The horse bought on January 20 died, its carcass was sold for Tk. 50.
- " 30 Received from travelling salesman Tk. 3,000 for goods sold by him, after deducting his travelling expenses Tk. 150.
- " 30 Paid for : Salaries Tk. 3,500  
Rent Tk. 1,500
- " 30 Sold goods worth Tk. 10,000 less 10% trade discount.

**SOLUTION****Journal Entries**

Date	Account Titles and Explanation	Post Ref.	Debit (Tk.)	Credit (Tk.)
2000 April 01	Cash Account Bank Account Stock Account Furniture Account Buildings Account Vijoy Anil Ashwani Anupam Modhu Anand Arya & Co. Balwant Rai Mrs. Loan Capital Account (Balancing figure) (Being balances brought in from last year)		8,000 25,600 20,000 4,000 10,000 2,700 1,500 2,000 1,800 100  5,400 7,700 5,200 10,000 47,400	
" 01	Purchases Account Cash Account Discount Account (Being goods worth Tk. 5,000 bought for cash less 20% trade discount and 5% cash discount)		4,000	3,800 200
" 03	Cash Account Discount Account Vijoy (Being cash received from Vijoy and allowed him discount)		2,646 54	2,700
" 05	Investment in Shares Account Cash Account (Purchases of 100 shares in Bangla Ltd. @Tk. 15 per share plus brokerage Tk. 30)		1,530	1,530
" 08	Railway Claim Account Purchase Account (Being claim sent to railway for goods damage in transit)		500	500
" 10	Anand Cash Account Discount Account (Being cash paid to Anand and discount allowed by him)		5,400	5,300 100
" 13	Cash Account Railway Claim Account (Being cash received in full settlement of claim for damages from railways)		500	500
" 15	Cash Account Bad Debts Account Anupam (Being half of dues received from Anupam and balance written off as bad debts)		900 900	1,800
" 18	Cash Account Investment in Shares Account (Being 40 shares in Bangla Ltd. T 15 per share less brokerage Tk. 15)		705	05

" 20	Store Account Carriage Account Cash Account (Being horses and carriage bought for delivering goods to customers)		2,000 1,000		3,000	
" 22	Charity Account Postage Account Stationery Account Cash Account (Being cash paid for charity, postage and stationery)		101 200 199		500	
" 30	Interest Account Mrs. Loan Account (Being interest payable on Mrs. loan Tk. 10,000 @ 12% p.a for one month)		100		100	
" 30	Cash Account Profit & Loss Account Horse Account (Being horse carcase sold for cash and balance of cost of horse written off as loss)		50 1,950		2,000	200 Sep
" 30	Cash Account Travelling Expenses Account Sales Account (Being Tk. 3,000 cash received for sales from travelling salesman after deducting his travelling expenses Tk. 150)		3,000 150		3,150	
" 30	Salaries Account Rent Account Cash Account (Being payment of salaries and rent)		3,500 1,500		5,000	
" 30	Cash Account Sales Account (Being sale of goods worth Tk. 10,000 less 10% trade discount)		9,000		9,000	

### EXAMPLE-3 (Two Column Journal & Four Column Ledger)

Bob Sample opened the Campus Laundromat on September 1, 2002. During the first month of operations the following transactions occurred :

- September 01 Invested Tk. 20,000 cash in the business.
- " 02 Paid Tk. 1,000 cash for store rent for the month of September.
- " 03 Purchased washers and dryers for Tk. 25,000 paying Tk. 10,000 in cash and signing a 15,000 6 months 12% notes payable.
- " 04 Paid Tk. 1,200 for one year accident insurance policy.
- " 10 Received bill from the daily news for advertising the opening of the Laundromat Tk. 200.
- " 20 Withdrew Tk. 700 cash for personal use.
- " 30 Determined the cash receipts for laundry services for the month were Tk. 6,200.

The chart of accounts for the company is the same as in Pioneer Advertising Agency except for the following No 154 Laundry Equipment and No 610 Advertising Expenses.

Da
2002
Sept.
"
"
"
"
"

**EXAMPLE-1**

The following balances were ascertained from the books of Khan & Sons for the year ended June 30 2002 :

	Tk.		Tk.
Advertisement	25,000	Bank Balance	10,000
Trade expenses	12,000	Sales	4,80,000
Land & Buildings	70,000	Loans A/c	1,00,000
Plant & Machinery	30,000	Commission received	4,000
Purchases	2,50,000	Mr. Khan, Capital	1,50,000
Patent rights	1,00,000	Sundry Creditors	1,61,500
Sundry Debtors	1,70,000	Stock (1.7.01) —	69,400
Carriage outwards	5,000	Dividend from Investment	3,600
Carriage inwards	3,400		
Interest paid on loans	1,800		
Salaries	24,000		
Wages	32,000		
Furnitures & Fixture	36,000		
Return inwards	1,900		
Mr. Khan Drawings	10,000		
Investments	45,000		

You are requested to prepare a Trial Balance as at 30-06-2002 of Khan & Sons.

**SOLUTION**

**KHAN & SONS**  
**Trial Balance**  
As at 30.06.2002

Serial No.	Account Titles	Post Ref.	Debit (Tk.)	Credit (Tk.)
1	Advertisement		25,000	
2	Trade expenses		12,000	
3	Land & Building		70,000	
4	Plant & Machinery		30,000	
5	Purchases		2,50,000	
6	Patent rights		1,00,000	
7	Sundry debtors		1,70,000	
8	Carriage outwards		5,000	
9	Carriage inwards		3,400	
10	Interest paid on loans		1,800	
11	Salaries		24,000	
12	Wages		32,000	
13	Furniture & Fixture		36,000	
14	Return inwards		1,900	
15	Mr. Khan Drawings		10,000	
16	Investment		45,000	
17	Bank Balance		10,000	
18	Sales			4,80,000
19	Loan A/c			1,00,000
20	Commission received			400
21	Mr. Khan Capital			1,50,000
22	Sundry capital			1,61,500
23	Stock (1.7.2001)		69,400	
24	Dividend from investment			3,600
	Total		<u>8,95,500</u>	<u>8,95,500</u>

**EXAMPLE—2**

The following Trial Balance of Mr. Tazmir was drafted his son, but due to defective knowledge of the subject it had been done incorrectly. Now you correct the Trial Balance.

**Trial Balance**  
*For the Year Ended March 31, 2002*

SL. No.	Account Titles	Post Ref.	Debit (Tk.)	Credit (Tk.)
1	Capital			1,00,000
2	Opening Stock		16,590	
3	Closing Stock			20,580
4	Sundry Creditors			12,500
5	Sundry Debtors		20,670	
6	Fixed Assets		79,000	
7	Purchases		60,920	
8	Sales			1,02,600
9	Return Inwards		2,400	
10	Return Outwards			1,230
11	Carriage Inwards		800	
12	Carriage Outwards			1,850
13	Import Duty		1,200	
14	Export Duty			800
15	Wages and Salary		31,400	
16	Bills Receivable		15,000	
17	Bills Payable			8,000
18	Rent Received		3,800	
19	Interest Paid			1,100
20	Bank Overdraft		11,000	
21	Cash in hand		380	
22	Commission Received			870
23	Rates and Taxes		7,130	
24	Discount Allowed			760
			2,50,290	2,50,290

**SOLUTION**

**MR. TAZMIR**  
**Trial Balance (Corrected)**  
*As at March 31, 2002*

SL. No.	Account Titles	Post Ref.	Debit (Tk.)	Credit (Tk.)	Reasons for Correction
1	Capital			1,00,000	
2	Opening Stock		16,590		
3	Sundry Creditors			12,500	
4	Sundry Debtors		20,670		
5	Fixed Assets		79,000		
6	Furnitures		60,920		
7	Sales			1,02,600	
8	Return Inwards		2,400		
9	Return Outwards			1,230	
10	Carriage Inwards		800		
11	Carriage Outwards		1,850		Being an expenditure it would be debit
12	Import Duty		1,200		
13	Export Duty		800		Being an expenditure it would be debit
14	Wages and Salary		31,400		
15	Bills Receivable		15,000		
16	Bills Payable			8,000	
17	Rent Received			3,800	Being an income it would be credit
18	Interest Paid		1,100		
19	Bank Overdraft			11,000	Being a liability it would be credit
20	Cash in hand		380		
21	Commission Received			870	
22	Rates and Taxes		7,130		
23	Discount Allowed		760		Being an expenditure it would be debit
			<u>2,40,000</u>	<u>2,40,000</u>	

\* Closing Stock সম্বয়ের একটি আইটেম। সুতরাং এটি রেওয়ামিলে অন্তর্ভুক্ত হবে না।

**EXAMPLE—3**

From the following ledger balances of Mr. Humayun Co., Prepare a Trial Balance as at 31 December, 2002 :

	Tk.		Tk.
Capital	45,000	Purchase	60,000
Drawings	5,000	Sales	95,000
Land & Buildings	30,000	Bills Receivable	12,000
Investments	8,000	Insurance premium	2,000
Bank Overdraft	10,000	Accounts Receivable	25,000
Opening Stock	12,000	Salaries	16,000
Bad debts	2,000	Bills Payable	15,500
Bad debt reserve	1,500	Import duty	4,000
Trade expenses	3,000	Sales returns	2,000
Office expenses	7,000	Accounts Payable	26,000
Carriage outward	3,000	Closing Stock	17,000
Carriage inward	7,000		
Cash in hand	5,000		

**SOLUTION****MR. HUMAYUN CO.****Trial Balance***As at December 31, 2002.*

SL. No.	Account Titles	Post Ref.	Debit (Tk.)	Credit (Tk.)
1	Capital			45,000
2	Bank Overdraft			10,000
3	Bad Debts Reserve			1,500
4	Drawings		5,000	
5	Land & Buildings		30,000	
6	Investments		8,000	
7	Opening Stock		12,000	
8	Bad Debt		2,000	
9	Trade Expenses		3,000	
10	Office Expenses		7,000	
11	Carriage Outward		3,000	
12	Carriage Inward		7,000	
13	Cash in hand		5,000	
14	Purchase		60,000	
15	Sales			95,000
16	Bills Receivable		12,000	
17	Insurance Premium		2,000	
18	Accounts Receivable		25,000	
19	Salaries		16,000	
20	Bills Payable		4,000	
21	Import Duty		2,000	
22	Sales Return			
23	Accounts Payable			36,000
	Total		2,03,000	2,03,000