



(A)

TRIAL BALANCE as on 31st March, 2023

| Heads of Accounts | L.F. | Dr. Balance (Rs.) | Cr. Balance (Rs.) |
|--------------------------|-------------|--------------------------|--------------------------|
| Stock on 1-4-2022 | | 28,800 | |
| Purchases | | 82,000 | |
| Sales | | | 1,60,000 |
| Wages | | 16,160 | |
| Salaries | | 6,400 | |
| Repair Charges | | 500 | |
| Commission Received | | | 800 |
| Sundry Debtors | | 24,200 | |
| Sundry Creditors | | | 7,300 |
| Capital | | | 90,000 |
| Drawings | | 4,400 | |
| Returns Inwards | | 7,500 | |
| Returns Outwards | | | 5,600 |
| Carriage Inwards | | 1,640 | |
| Carriage Outwards | | 3,200 | |
| Furniture | | 12,000 | |
| Motor Car | | 80,000 | |
| Cash in Hand | | 4,700 | |
| Bank Overdraft | | | 25,400 |
| Investments | | 20,000 | |
| Interest on Investments | | | 2,400 |
| Total | | 2,91,500 | 2,91,500 |



(B)

TRIAL BALANCE as on 31st March, 2023

| Heads of Accounts | L.F. | Dr. Balance (Rs.) | Cr. Balance (Rs.) |
|------------------------|------|-------------------|-------------------|
| Capital | | | 2,50,000 |
| Drawings | | 24,000 | |
| Debtors | | 57,000 | |
| Creditors | | | 28,500 |
| Land & Building | | 1,80,000 | |
| Plant | | 1,20,000 | |
| Stock on 1-4-2022 | | 22,800 | |
| Factory Expenses | | 16,600 | |
| Office Expenses | | 7,700 | |
| Purchases Return | | | 6,000 |
| Stationery | | 500 | |
| Freight | | 2,500 | |
| Purchases | | 2,15,300 | |
| Sales | | | 3,80,000 |
| Miscellaneous Expenses | | 8,200 | |
| Miscellaneous Receipts | | | 3,600 |
| Bad Debts | | 7,100 | |
| Bills Receivable | | 5,000 | |
| Loan from X | | | 20,000 |
| Interest on X's Loan | | 3,000 | |
| Cash in hand | | 8,400 | |
| Goodwill | | 10,000 | |
| Total | | 6,88,100 | 6,88,100 |