



TRIAL BALANCE as on

Heads of Accounts	L.F.	Dr. Balance (Rs.)	Cr. Balance (Rs.)
Land and Building		1,20,000	
Plant and Machinery		92,000	
Wages		18,200	
Discount Allowed		1,620	
Discount Received			730
Purchases		1,26,000	
Sales			2,40,000
Return Inwards		6,500	
Return Outwards			3,370
Opening Stock		15,000	
Debtors		30,000	
Creditors			20,000
Carriage on Sales		3,280	
Carriage on Purchase		2,800	
Insurance		1,500	
General Expenses		6,100	
Cash in Hand		2,400	
Bank Overdraft			12,100
Capital			1,54,000
Drawings		4,800	
Total		4,30,200	4,30,200