



**Bad Debts A/c**

Dr.			Cr.		
Date	Particulars	Rs.	Date	Particulars	Rs.
31-Mar-17	To Balance b/d	1,400	31-Mar-17	By Provision for Doubtful Debts A/c	1,400
31-Mar-17	To Sundry Debtors A/c	2,000	31-Mar-17	By Provision for Doubtful Debts A/c	2,000
		<b>3,400</b>			<b>3,400</b>

**Provision for Doubtful Debts A/c**

Dr.			Cr.		
Date	Particulars	Rs.	Date	Particulars	Rs.
31-Mar-17	To Bad Debts A/c	1,400	31-Mar-17	By Balance b/d	3,400
31-Mar-17	To Bad Debts A/c	2,000	31-Mar-17	By Profit & Loss A/c	5,000
31-Mar-17	To Balance c/d (1,00,000 x 5%)	5,000			
		<b>8,400</b>			<b>8,400</b>

**Sundry Debtors A/c**

Dr.			Cr.		
Date	Particulars	Rs.	Date	Particulars	Rs.
31-Mar-17	To Balance b/d	1,02,000	31-Mar-17	By Bad Debts A/c	2,000
			31-Mar-17	By Balance c/d	1,00,000
		<b>1,02,000</b>			<b>1,02,000</b>

**Provision for Discount on Debtors A/c**

Dr.			Cr.		
Date	Particulars	Rs.	Date	Particulars	Rs.
31-Mar-17	To Balance c/d (1,00,000-5000 x 2%)	1,900	31-Mar-17	By Profit & Loss A/c	1,900
		<b>1,900</b>			<b>1,900</b>



**Profit and Loss A/c (Extract)**  
**For the year ending 31st March, 2017**

Dr.

Cr.

Particulars	Rs.	Particulars	Rs.
To Provision for Bad Debts A/c	5,000		
To Provision for Discount on Debtors A/c	1,900		
	<b>6,900</b>		-

**Balance Sheet (Extract)**  
**As at 31st March, 2017**

Liabilities	Rs.	Assets	Rs.
		<b>Current Assets</b>	
		Sundry Debtors	1,00,000
		Less: Provision for Doubtful Debts	5,000
			<u>95,000</u>
		Less: Provision for Discount on Debtors	1,900
			<u>93,100</u>