



Bad Debts A/c

Dr.

Cr.

Date	Particulars	Rs.	Date	Particulars	Rs.
31-Mar-23	To Balance b/d	10,000	31-Mar-23	By Provision for Doubtful Debts A/c	10,000
31-Mar-23	To Sundry Debtors A/c	15,000	31-Mar-23	By Provision for Doubtful Debts A/c	15,000
		25,000			25,000

Provision for Doubtful Debts A/c

Dr.

Cr.

Date	Particulars	Rs.	Date	Particulars	Rs.
31-Mar-23	To Bad Debts A/c	10,000	31-Mar-23	By Balance b/d	24,000
31-Mar-23	To Bad Debts A/c	15,000	31-Mar-23	By Profit & Loss A/c	28,600
31-Mar-23	To Balance c/d (4,60,000 x 6%)	27,600			
		52,600			52,600

Sundry Debtors A/c

Dr.

Cr.

Date	Particulars	Rs.	Date	Particulars	Rs.
31-Mar-23	To Balance b/d	4,80,000	31-Mar-23	By Bad Debts A/c	15,000
			31-Mar-23	By Balance c/d	4,65,000
		4,80,000			4,80,000



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	28,600		
	28,600		-

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

Liabilities	Rs.	Assets	Rs.
		Current Assets	
		Sundry Debtors	4,65,000
		Less: Provision for Doubtful Debts	<u>27,600</u>
			4,37,400