



BAD DEBTS ACCOUNT

Dr.			Cr.		
Date	Particulars	Rs.	Date	Particulars	Rs.
31-03-2017	To Balance b/d	1,000	31-03-2017	By Provision for Bad Debts	1,500
31-03-2017	To Debtors A/c	500		A/c	
		1,500			1,500

PROVISION FOR BAD DEBTS ACCOUNT

Dr.			Cr.		
Date	Particulars	Rs.	Date	Particulars	Rs.
31-03-2017	To Bad Debts A/c	1,500	31-03-2017	By Balance b/d	5,000
31-03-2017	To Profit & Loss A/c	1,900			
31-03-2017	To Balance c/d				
	(80,500 – 500)				
	(@2% = 1,600)	1,600			
		5,000			5,000



PROFIT AND LOSS ACCOUNT

Dr.

Cr.

Date	Particulars	Rs.	Date	Particulars	Rs.
31-03-2017	To Net Profit	1,900	31-03-2017	By Provision for Bad Debts A/c	1,900
		1,900			1,900

