



**BAD DEBTS ACCOUNT**

**Dr.**

**Cr.**

Date	Particulars	Rs.	Date	Particulars	Rs.
31-03-2017	To Balance b/d	500	31-03-2017	By Provision for Bad Debts A/c	800
31-03-2017	To Sundry Debtors' A/c	300			
		800			800

**PROVISION FOR BAD DEBTS ACCOUNT**

**Dr.**

**Cr.**

Date	Particulars	Rs.	Date	Particulars	Rs.
31-03-2017	To Bad Debts A/c	800	31-03-2017	By Balance b/d	2,000
31-03-2017	To Balance c/d (New Provision)	3,020	31-03-2017	By Profit and Loss A/c	1,820
		3,820			3,820



**DEBTOR'S ACCOUNT**

Dr.

Cr.

Date	Particulars	Rs.	Date	Particulars	Rs.
31-03-2017	To Balance b/d	30,500	31-03-2017	By Further Bad Debts A/c	300
			31-03-2017	By Provision for Bad Debts A/c	3,020
			31-03-2017	By Balance c/d	27,180
		30,500			30,500

**PROFIT AND LOSS ACCOUNT**

Dr.

Cr.

Date	Particulars	Rs.	Date	Particulars	Rs.
	To Bad Debts A/c	500			
	(+) Further Bad Debts	300			
		<u>800</u>			
	To Provision for Bad Debts				
	New	3,020			
	(-) Old	<u>2,000</u>			
		1,820			



**BALANCE SHEET**

Liabilities	Amount (Rs.)	Assets	Amount (Rs.)
		Sundry Debtors	30,500
		(-) Bad Debts	300
		(-) Provision (new)	30,200
			3,020
			27,180
			27,180

