



**TRIAL BALANCE as on .....**

<b>Heads of Accounts</b>	<b>L.F.</b>	<b>Dr. Balance (Rs.)</b>	<b>Cr. Balance (Rs.)</b>
Capital			3,40,000
Opening Stock		85,000	
Furniture		1,26,000	
Purchases		89,500	
Cash		73,000	
Carriage		3,000	
Sales			2,25,000
Building		1,20,000	
Returns Inward		19,000	
Returns Outward			3,500
Trade Expenses		10,000	
Discount Received			9,700
Salary		30,000	
Office Rent		22,700	
<b>Total</b>		<b>5,78,200</b>	<b>5,78,200</b>