



TRIAL BALANCE as on

Heads of Accounts	L.F.	Dr. Balance (Rs.)	Cr. Balance (Rs.)
Building		3,00,000	
Machinery		85,000	
Returns Outward			13,000
Bad Debts		14,000	
Cash		2,000	
Discount Received			15,000
Bank Overdraft			50,000
Creditors			2,50,000
Purchases		5,00,000	
Capital			3,68,000
Furniture		28,000	
Sales			5,20,000
Debtors		3,00,000	
Interest Received			13,000
Total		12,29,000	12,29,000