



**BRIJ (DEBTOR)**

Debit		Credit	
<b>Particulars</b> Increase (+)	<b>₹</b>	<b>Particulars</b> Decrease (-)	<b>₹</b>
(i) Sales	25,000	(ii) Cash	10,000
		(ii) Discount allowed	500
		(iii) Sales Return	5,000
		Balance	9,500
	<b>25,000</b>		<b>25,000</b>

