

**Course  
&  
Test Series**

**Self-Made Assignment - Manual Accounting**

**Trial Balance in Accounting using Totals Method**

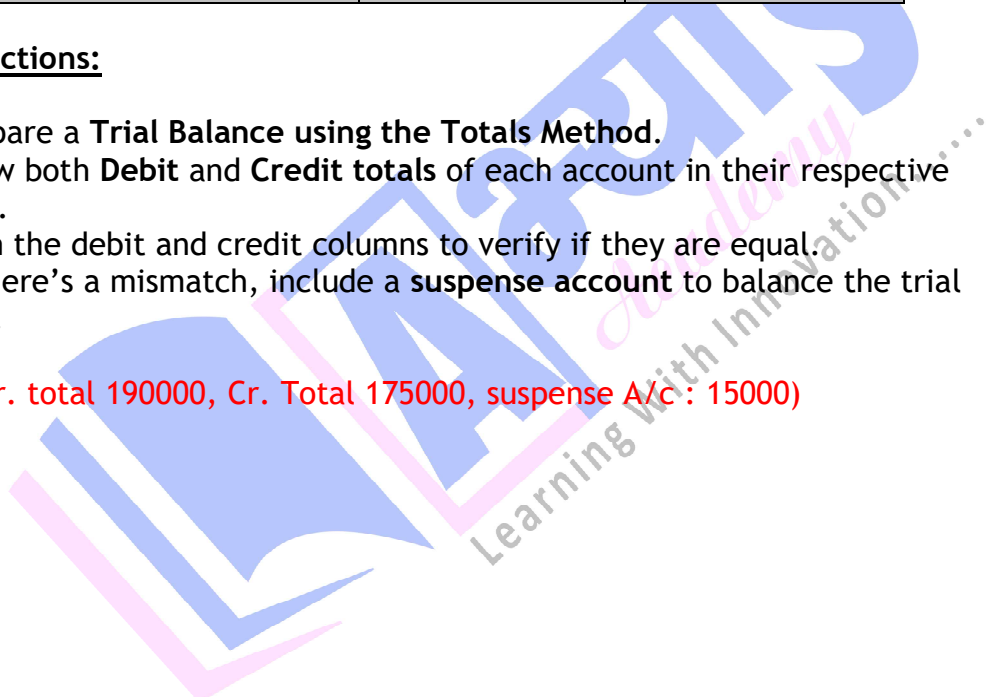
**Ques:** Below are the extracted totals from the ledger accounts of DEF Traders as on March 31, 2025. Prepare the Trial Balance using the Totals Method.

Ledger Account	Total Debit (Rs.)	Total Credit (Rs.)
Cash A/c	80,000	10,000
Purchases A/c	55,000	—
Sales A/c	—	95,000
Rent A/c	8,000	—
Capital A/c	—	50,000
Furniture A/c	12,000	—
Bank A/c	25,000	15,000
Wages A/c	10,000	—
Commission Received A/c	—	5,000

**Instructions:**

1. Prepare a Trial Balance using the Totals Method.
2. Show both Debit and Credit totals of each account in their respective columns.
3. Sum the debit and credit columns to verify if they are equal.
4. If there's a mismatch, include a suspense account to balance the trial balance.

(Hint: Dr. total 190000, Cr. Total 175000, suspense A/c : 15000)



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