

**Course
&
Test Series**

Self-Made Assignment - Manual Accounting

Trial Balance in Accounting using Balance Method

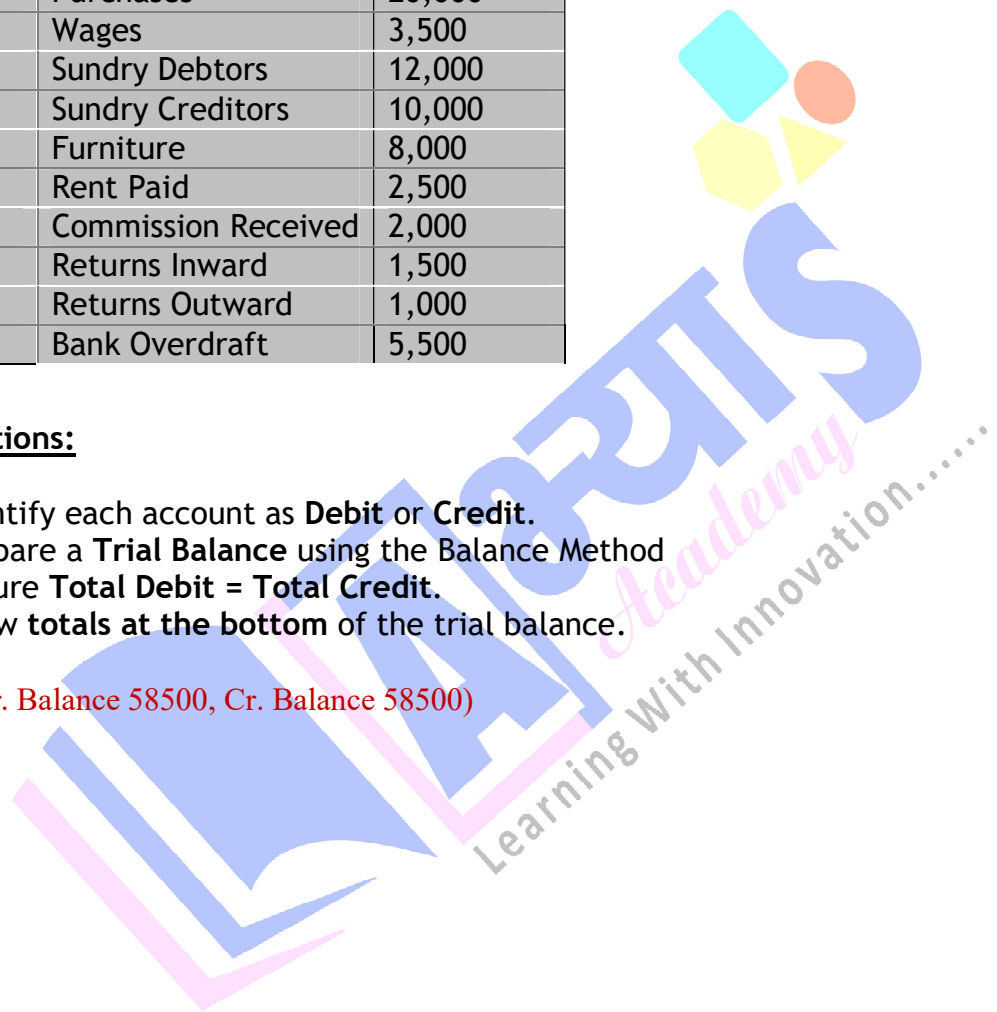
Ques: Below are the ledger balances extracted from the books of ABC Traders as on March 31, 2024. Prepare a Trial Balance using the Balance Method.

S.No	Account Name	Balance (₹)
1	Capital Account	40,000
2	Cash in Hand	6,000
3	Sales	5000
4	Purchases	20,000
5	Wages	3,500
6	Sundry Debtors	12,000
7	Sundry Creditors	10,000
8	Furniture	8,000
9	Rent Paid	2,500
10	Commission Received	2,000
11	Returns Inward	1,500
12	Returns Outward	1,000
13	Bank Overdraft	5,500

Instructions:

1. Identify each account as **Debit** or **Credit**.
2. Prepare a **Trial Balance** using the Balance Method
3. Ensure **Total Debit = Total Credit**.
4. Show **totals at the bottom** of the trial balance.

(Hint: Dr. Balance 58500, Cr. Balance 58500)



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