

**Course  
&  
Test Series**

**Self-Made Assignment - Manual Accounting**

Financial Statement with Adjustments - Accrued Income and Unearned Income

**Question:**

The Trial Balance of Ms. Samriti for the year ended March 31 2023, appears as follows:

**Trial Balance of Ms. Samriti  
for the year ended March 31, 2023**

Particulars	Debit(₹)	Credit(₹)
Cash	1,000	
Bank	5,000	
Wages	8,000	
Salaries	25,000	
Furniture	15,000	
Rent of building	13,000	
Debtors	15,500	
Bad debts	4,500	
Purchases	75,000	
Capital		12,000
Sales		1,25,000
Creditors		20,000
Commission received		5,000
<b>Total</b>	<b>1,62,000</b>	<b>1,62,000</b>

The following adjustments were noted on that date:

1. Commission amounting to ₹1,500 is still to be received.
2. Amount of Closing stock on 31st March 2022 was ₹15,000.
3. Outstanding wages amounting to ₹500.
4. Salary paid in advance amounting to ₹5,000.
5. Rent received in advance amounts to ₹3,000.

Prepare Trading and Profit and Loss A/c and balance sheet after taking the following adjustments into consideration.

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