

**Course
&
Test Series**

Self-Made Assignment - Manual Accounting

Trial Balance using Balance Method

Question:

From the following Ledger account balances extracted from the books of R.J. Gupta, prepare a Trial Balance as on 31st March, 2018:

	₹		₹
Purchases	1,04,000	Drawings	7,950
Sundry Debtors	18,550	Sundry Creditors	8,300
Premises	62,000	Returns Inward	5,360
Sales	1,49,000	Furniture	15,600
Returns Outward	8,900	Cash in Hand	390
Rates and Taxes	780	Capital	85,000
Cash at Bank	1,560	Factory wages	5,830
Carriage Inwards	650	Carriage Outwards	260
Salaries	3,900	Rent Received	2,990
Stock (1 st April, 2017)	25,000	Insurance	2,100
Input IGST A/c	5,000	Bad Debts	260
Input CGST A/c	2,500	Output IGST A/c	10,000
Input SGST A/c	2,500		

Prepare a trial balance using Balance Method.