

**Course  
&  
Test Series**

**Self-Made Assignment - Manual Accounting**

**Trial Balance in Accounting using Totals Method**

Ques.1 Below are the ledger totals from Galaxy Traders as on June 30, 2025.

Ledger Account	Total Debit (Rs.)	Total Credit (Rs.)
Cash A/c	50,000	15,000
Purchases A/c	35,000	—
Sales A/c	—	80,000
Capital A/c	—	40,000
Rent A/c	7,000	—
Furniture A/c	18,000	—
Bank A/c	30,000	20,000

**Instructions:**

1. Prepare the Trial Balance using the Totals Method.
2. Sum debit and credit totals.
3. Use a Suspense Account if totals don't match.

(Hint: Suspense A/c 15000)

Ques.2 From the books of Vision Ltd., prepare a Trial Balance using the Totals Method as on July 31, 2025.

Ledger Account	Total Debit (Rs.)	Total Credit (Rs.)
Cash A/c	40,000	20,000
Purchases A/c	50,000	—
Sales A/c	—	78,000
Capital A/c	—	50,000
Salaries A/c	12,000	—
Furniture A/c	15,000	—
Bank A/c	22,000	12,000
Interest Received	—	4,000

**Instructions:**

- List debit and credit totals for each account.
- Prepare Trial Balance using the Totals Method.
- Add Suspense Account to balance if necessary.

(Hint: Dr. Total 139000, Cr. Total 164000 Suspense A/c 25000)

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