

**Course
&
Test Series**

Self-Made Assignment - Manual Accounting

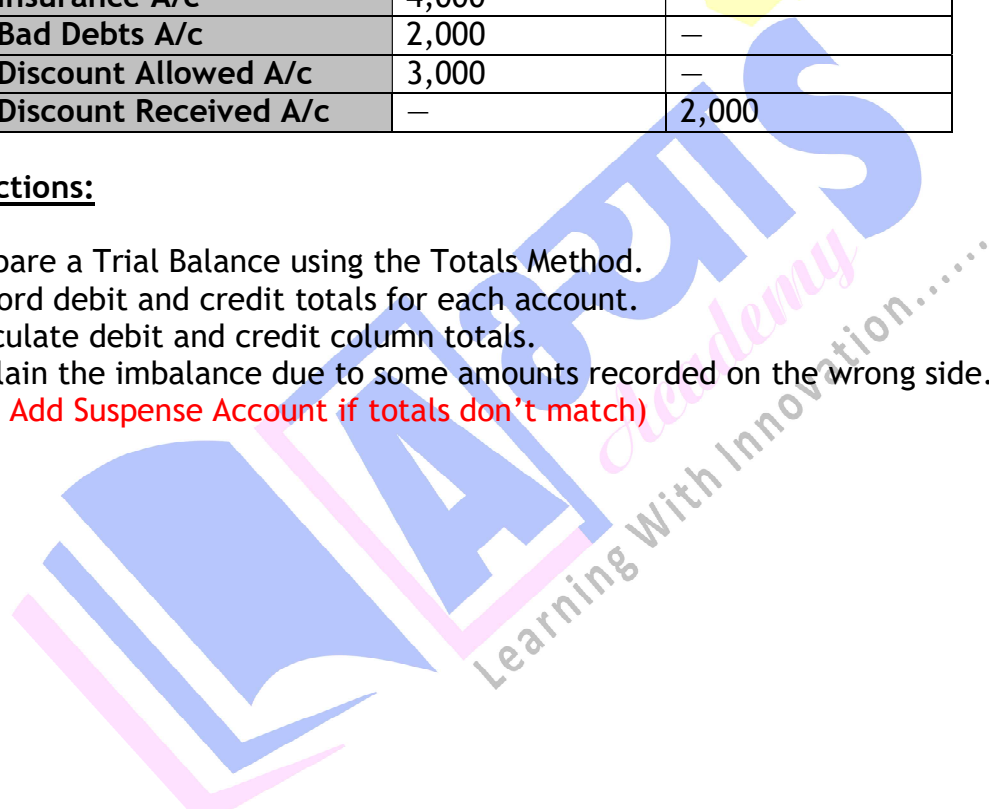
Trial Balance in Accounting using Totals Method

Ques: Below are ledger totals extracted from the books of Sunrise Traders as on March 31, 2025. Some amounts have been recorded on the wrong side.

Ledger Account	Total Debit (Rs.)	Total Credit (Rs.)
Cash A/c	60,000	
Purchases A/c	48,000	—
Sales A/c	75,000	
Capital A/c	25,000	—
Rent A/c	6,000	—
Furniture A/c	20,000	—
Bank A/c		10,000
Wages A/c	10,000	—
Commission Received A/c	—	7,000
Insurance A/c	4,000	—
Bad Debts A/c	2,000	—
Discount Allowed A/c	3,000	—
Discount Received A/c	—	2,000

Instructions:

1. Prepare a Trial Balance using the Totals Method.
2. Record debit and credit totals for each account.
3. Calculate debit and credit column totals.
4. Explain the imbalance due to some amounts recorded on the wrong side.
 (Hint: Add Suspense Account if totals don't match)



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