

**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	
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		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 30,000)

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
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	
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 172000 Suspense A/c 33000)

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