

**Course
&
Test Series**

Self-Made Assignment - Manual Accounting

Trial Balance in Accounting using Balance Method

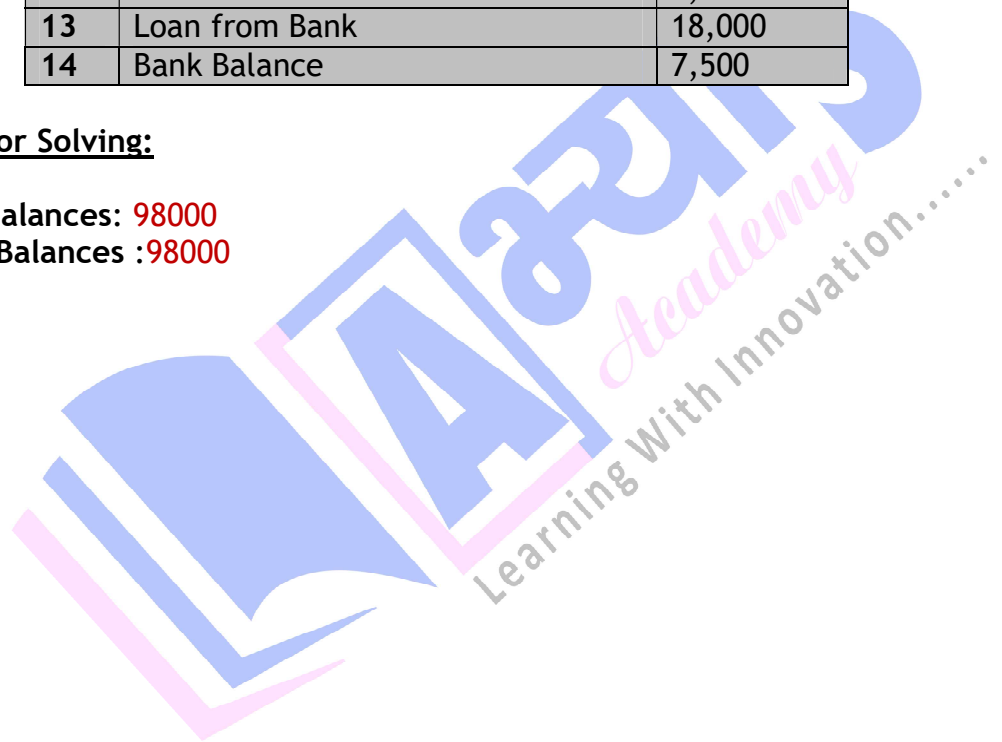
Ques: Below are the ledger balances extracted from the books of PQR Ltd. as on March 31, 2025. Prepare a Trial Balance using the Balance Method.

S.No	Account Name	Balance (₹)
1	Capital Account	60,000
2	Cash in Hand	8,500
3	Purchases	25,000
4	Sales	45,000
5	Furniture	12,000
6	Rent Paid	6,000
7	Salaries	10,000
8	Sundry Debtors	20,000
9	Sundry Creditors	15,000
10	Returns Inward (Sales Return)	2,000
11	Returns Outward (Purchase Return)	1,500
12	Commission Received	3,500
13	Loan from Bank	18,000
14	Bank Balance	7,500

Hints for Solving:

Debit Balances: **98000**

Credit Balances :**98000**



 **CBSE**

 **ICSE**

 **NTSE**

 **Banking & Insurance**

 **Central Govt. Service**

 **State Govt. Services**

 **LAW Entrance**

 **MBA Entrance**

 **Railways & Metro Services**

...many more

abhyasonline.in