

**Course
&
Test Series**

Self-Made Assignment - Manual Accounting

Trial Balance in Accounting using Balance Method

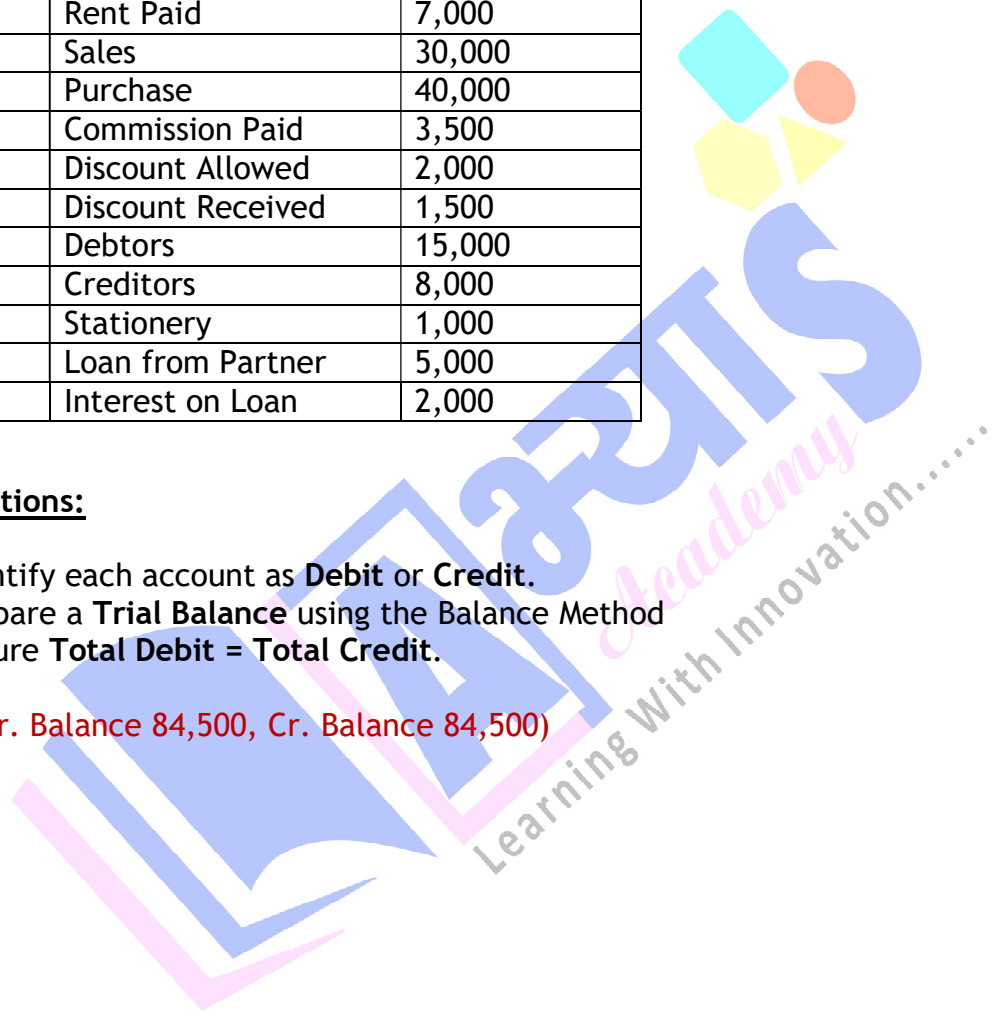
Ques: Below are the ledger balances extracted from the books of MNP Ltd.as on September 30, 2024. Prepare a Trial Balance using the Balance Method.

S.No	Account Name	Balance (₹)
1	Capital	40,000
2	Cash	4,000
3	Bank	10,000
4	Rent Paid	7,000
5	Sales	30,000
6	Purchase	40,000
7	Commission Paid	3,500
8	Discount Allowed	2,000
9	Discount Received	1,500
10	Debtors	15,000
11	Creditors	8,000
12	Stationery	1,000
13	Loan from Partner	5,000
14	Interest on Loan	2,000

Instructions:

1. Identify each account as **Debit** or **Credit**.
2. Prepare a **Trial Balance** using the Balance Method
3. Ensure **Total Debit = Total Credit**.

(Hint: Dr. Balance 84,500, Cr. Balance 84,500)



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