

LEDGER AND TRIAL BALANCE

Froblem No. 1

Mr. Saleem's Journal

| Date | Particulars | L.F | Debit | Credit |
|----------|--|-----|-----------------|---------|
| 2009 | Number 1986 | | Rs. | Rs. |
| April 01 | Cash a/c To Capital a/c Started business with cash | | 500,000 | 500,000 |
| * 05 | Purchases a/c To Cash a/c Purchased goods for cash | | 10,000 | 10,000 |
| * 10 | Kareem To Sales a/c Goods sold to Kareem | | 40,000 | 40,000 |
| * 15 | Rent a/c To Cash a/c PaidaRent for the month | | 10,000 | 10,000 |
| * 20 | Cash a/c Discount a/c To Karsem Cash Received and discount allowed | | 38,000 2,000 | 40,000 |
| " 30 | Cash a/c To Commission a/c Commission Received | | 2,000 | 2,000 |

LEDGERS

Cash Account

| Date | Particulars | L.F | Amount | Date | Particulars | LE | I-A |
|--|--|-----|---------------------------------------|--|---|-----|------------------------------|
| 2009 April 01 April 20 April 30 | To Capital a/c To Kareem To Commission | | 500,000 38,000 2,000 540,000 | 2009 April 05 March15 March30 | By Purchases By Rent a/c By Balance c/d | Lar | 200,000 10,000 330,000 |

Capital account

| Date | Particulars | L.F | Amount | Date | Particulars | I E | |
|-------------------|----------------|-----|---------|------------------|-------------|-----|----------------|
| 2007. April 30 | To balance c/d | | 500,000 | 2007 April 01 | By Cash a/c | L. | Amount 500,000 |
| 7 0000 04 | | | 500,000 | | on the | | 500,000 |

Purchases Account

| Date . | Particulars | L.F | Amount | Date | Particulars | L.F | Amount |
|-----------------|-------------|------------|---------|-----------------|----------------|-----|---------|
| 2009 April 5 | To Cash | | 200,000 | 2009 April30 | By Balance c/d | | 200,000 |
| aco.pr | | <u>L</u> . | 200,000 | | 2 to 660 | | 200,000 |

Kareem

| Date | Particulars | L.F | Amount | Date | Particulars | LIF | Amount |
|------------------|--------------|-----|--------|------------------|-----------------------------|-----|--------|
| 2009 April 10 | To Sales a/c | | 40,000 | 2009 Aptil 20 | By Cash a/c By Discount a/c | | 38,000 |
| | | | 40,000 | | | | 40,000 |

Sales Account

| Date | Particulars | L.F | Amount | Date | Particulars | Ļ.F | Amount |
|----------|----------------|-----|--------|----------|-------------|-----|--------|
| 2009 | | | | 2009 | | | |
| April 30 | To Balance c/d | | 40,000 | April 10 | By Kareem | | 40,000 |
| | | | 40,000 | | A COVERNOR | | 40,000 |

Rent Account

| Date | Particulars | L.F | Amount | Date | Particulars | L.F | Amount |
|----------|-------------|-----|--------|------|------------------------------|------------------|--------|
| 2009 | | | | 2009 | | | |
| April 15 | To Cash a/c | | 10,000 | | By Balance c/d | 0 (1/6) B(30) | 10.000 |
| | | | 10,000 | | ale soci e reces po pre i | 165 O | 10,000 |

Discount Account

| Date | Particulars | L.F | Amount | Date | Particulars | L.F | Amount |
|------------------|-------------|-----|---------|------------------|-----------------|---------|--------|
| 2009 April 20 | To Kareem | | . 2,000 | 2009 April 30 | By Balance c/d | | 2,000 |
| | | | 2,000 | • | Fig. or or busy | e diena | 2,000 |

Commission Account

| Date | Particulars * | L.F | Amount | Date - | Particulars | L.F | Amount |
|------------------|----------------|-----|--------|-----------------|----------------|---------|-------------|
| 2000 | | | | 2000 | -bit processes | | 0 |
| 2009 April 30 | To Balance c/d | | 2,000 | 2009 March30 | By Cash a/c | 16 in 6 | 2,000 |
| | | | | | | | A 2 1/2 1/2 |
| | | | 2,000 | | | risio | 2,000 |

Problem No. 2

Mr. Rashid's Journal

| Date | Particulars | L.F | Debit . | Credit |
|-----------------|--|---------|-------------|-------------|
| 2007 March 1 | Cash a/c To Capital a/c Started business with cash | | Rs. 200,000 | Rs. 200,000 |
| *4 | Building. a/c To cash a/c Building purchased for cash | | 100,000 | 100,000 |
| * 5 | Purchases a/c To Aslam & Sons Goods purchased on credit | | 5,000 | 5,000 |
| "6 | Aslam & Sons To Cash a/c To discount a/c Cash paid and discount received | 7 | 2,000 | 1,980 |
| *8 | Saleem To Sales a/c Goods sold on credit | | 2,000 | 2,000 |
| " 10 | Drawings a/c To Purchases a/c Goods taken by the proprietor | | 1,000 | 1,000 |
| " 14 | Carriage a/c To cash a/c Carriage paid in cash | | 200 | 200 |
| " 15 | Furniture a/c To Modern Furniture House Furniture purchased on credit | | 10,000 | 10,000 |
| " 20 | Insurance premium a/c To Cash a/c Insurance premium paid | | 1,000 | 1,000 |
| " 30 | Rent a/c To Cash a/c Salary, rent and repairs charges paid in cash | | 4,000 | 4,000 |
| - 98945-4 | Total: | FILE OF | 321200 | 321200 |

LEDGERS

Cash Account

| Date | Particulars | L.F | Amount | Date | Particulars | L.F | Amount |
|--------|----------------|--------|---------|---------|-----------------------------|---------|---------|
| 2007 | | | | 2007 | e. The model | 1 | 1,000 |
| March1 | To Capital a/c | 100 | 200,000 | March2 | By building a/c | | 100,000 |
| | | | | March6 | By Aslam & Sons | | 1,980 |
| | | | | March14 | By Carriage | | 200 |
| | | - 11 | | March20 | By Insurance Premium a/c | | 1,000 |
| | | | | March30 | By Rent a/c | | 4,000 |
| | | | | March31 | By Balance c/d | | 92820 |
| | | els/ta | 200,000 | | | - astro | 200,000 |

Capital account

| Date | Particulars | L.F | Amount | Date | Particulars | L.F | Amount |
|-----------------|----------------|-----|---------|------------------|-------------|-----|---------|
| 2007 March31 | To balance c/d | | 200,000 | 2007 March 01 | By Cash a/c | | 200,000 |
| | | | 200,000 | | | | 200,000 |

Building Account

| Date | Particulars | L.F | Amount | Date | Particulars | L.F | Amount |
|---------|-------------|--------------|---------|------------------|----------------|--------|---------|
| | | | | erosini. | | | |
| 2007 | THE SHAPE | loui | | 2007 | | ey ami | |
| March 2 | To Cash a/c | | 100,000 | March31 | By Balance c/d | | 100,000 |
| | | | | | | | |
| | | (A) (115 (4) | 100,000 | THE STATE OF THE | | | 100,000 |

Purchases Account

| Date | Particulars | L.F | Amount | Date | Particulars | L.F | Amount |
|---------|-----------------|---------|--------|-----------|----------------|--------|--------|
| | The last | | | o di date | | Silve | -/155 |
| 2007 | | | | 2007 | | | |
| March 5 | To Aslam & Sons | | -5,000 | March10 | By Drawings | | 1,000 |
| | | appeals | | March31 | By Balance c/d | July S | 4,000 |
| | 100 | S rust | 5,000 | | | | 5,000 |

Aslam & Sons

| Date | Particulars | L.F | Amount | Date | Particulars | L.F | Amount |
|----------|-----------------|--------|------------|-------------|---------------------------|-----|--------|
| | | | . 20 | | | | |
| 2007 | 1.21 | 2 2270 | 55 V2 1 22 | 2007 | | | |
| March 6 | To Cash a/c | - | 1,980 | March5 | By Purchases a/c | | 5,000 |
| | To Discount a/c | | 20 | | | | |
| March31 | "" Balance c/d | | 3,000 | | | | |
| San Cert | arsh.u | | 5,000 | March March | A SELECTION OF THE SECOND | | 5,000 |

Discount Account

| • Date | Particulars | L.F | Amount | Date | Particulars | L.F | Amount |
|--|----------------|-------|--------|--------|-----------------|-------|--------|
| 2007 | | | | 2007 | | | |
| The second secon | To Balance c/d | | 20 | March6 | By Aslam & Sons | | 20 |
| nia. | | Stant | 20 | | ama RJ ma | SOUTH | 20 |

Saleem

| Date | Particulars | L.F | Amount | Date | Particulars | L.F | Amount |
|-----------------|--------------|----------|--------|-----------------|----------------|------|--------|
| 2007 March 8 | To Sales a/c | 1 (20.9) | 2,000 | 2007 March31 | By Balance c/d | 2696 | 2,000 |
| | | | 2;000 | | | | 2,000 |

Sales Account

| Date | Particulars | L.F | Amount | Date | Particulars | L.F | Amount |
|-----------------|----------------|-----|--------|-----------------|--------------------|-----|--------|
| 2007 March31 | To Balance c/d | | 2,000 | 2007 March 8 | By Saleem | | 2,000 |
| | | | 2,000 | SATELLE | graph of the state | | 2,000 |

Drawings Account

| Date | Particulars | L.F | Amount | Date | Particulars | L.F | Amount |
|-----------------|------------------|-----|--------|-----------------|----------------|-----|--------|
| 2007 March10 | To Purchases a/c | | 1,000 | 2007 March31 | By Balance c/d | | 1,000 |
| | | | 1,000 | | | | 1,000 |

Carriage Account

| Date | Particulars | L.F | Amount | Date | Particulars | L.F | Amount |
|------------------|-------------|-----|--------|---------|----------------|------|------------|
| 10413 | 11/140 | | | 2007 | | | of incress |
| 2007 March14, | To Cash a/c | | 200 | March31 | By Balance c/d | | 200 |
| | | | 200 | | 4 | Buck | 200 |

Furniture Account

| Date | Particulars | L.F | Amount | Date | Particulars | L.F | Amount |
|-----------------|---------------------------------|-----|--------|-----------------|----------------|--|--------|
| 2007 March15 | To Modern Furniture House | | 10,000 | 2007 March31 | By Balance c/d | daux daux daux daux daux daux daux | 10,000 |
| | 901.5 | - | 10,000 | | | | 10,000 |





Modern Furniture House Account

| Date | Particulars | L.F | Amount | Date | Particular | | |
|-----------------|----------------|-----|--------|------|---------------------------|-----|---------------|
| 2007 March31 | To Balance c/d | | | 2007 | Particulars By Furniture | L.F | Amount 10,000 |
| | | | 10,000 | | | | 10,000 |

Insurance Premium Account 1

| Date | Particulars | L.F | Amount | Date | Dominut | - A |
|-----------------|-------------|-----|--------|------|----------------|-----------------|
| 2007 March20 | To Cash a/c | | | 2007 | By Balance c/d | Amount 1,000 |
| | | | 1,000 | | | 1.000 |

Rent Account

| Date | Particulars | L.P | Amount | Date | Particulars | L.F | Amount |
|-----------------|--------------|-----|--------|---------|----------------|-----|--------|
| 2007 March30 | To Cash a/c | | 4.000 | 2007 | | | |
| | To Gasir a/c | | 4,000 | March31 | By Balance c/d | | 4,00 |
| | Later Report | | 2,000 | | | | 2.00 |

Trial Balance

| Account Titles | L.F. | Debit | Credit |
|---------------------------|------------------------|----------|----------|
| Cash Account | | Rs. | Rs. |
| Capital Account | | 92,820 | Pasto S |
| Building Account | | 4- | 200,000 |
| Purchases Account | | 100,000 | |
| Aslam & Sons | | 4,000 | |
| Discount Account | Sale Trail | | 3000 |
| Saleem | | | 20 |
| Sales Account | | 2,000 | - |
| Drawing Account | | - | 2,000 |
| Carriage Account | | 1,000 | |
| Furniture Account | | 200 | - |
| Modern Furniture House | Printed By I have been | 10,000 | i air - |
| Insurance Premium Account | | SAURTA S | 10,000 |
| Rent Account | | 1,000 | |
| Total | | 4,000 | - |
| | | 2,15,020 | 2,15,020 |

Problem No. 3

| Date | Particulars | L.F | Debit | Credit | |
|-----------------|---|--------|------------------|--------------|--|
| 2008 April 1 | Cash Account To Capital a/c Capital introduced | | Rs. 1,000,000 | 1,000,000 | |
| u 2 | Building Account To cash A/c Purchased Building for cash | | 200,000 | 200,000 | |
| " 4 | Purchases A/c To Saeed A/c Goods sold on credit | | 5,000 | 5,000 | |
| * 5 | Riaz To Sales A/c Goods sold on credit | | 10,000 | 10,000 | |
| " 6 | Purchases A/c To Cash A/c Goods purchased for cash. | | 15,000 | 15,000 | |
| ." 7 | Saeed To Cash A/c To Discount A/c Cash paid and discount received | itas k | 5,000 | 4,880 120 | |
| * 9 | Sales Returns A/c To Riaz Goods returned from Riaz | | 2,000 | 2,000 | |
| " 10 | Motor Lorry A/c To Cash A/c Purchases Motor Lorry for Cash. | | 80,000 | 80,000 | |
| " 11 | Cash A/c Discount A/c To Riaz Cash received & Discount allowed | | 2,980 20 | 3,000 | |
| | Total: | | 1,298,600 | 1,298,600 | |

LEDGER A/C

. Cash Account

| Date | Particulars | J.F | Amount Rs. | Date | Particulars | J.F | Amount Rs. |
|--------------------------|----------------|-----|------------|---|---|-----|--|
| 2008 April 1 // 12 | To capital A/c | | 10,00,000 | 2008 April 2 // 6 // 7 // 10 // 30 | By Building A/c By purchases A/c By Saeed By Motor Lorry A/c By Balance c/d | | 200,000 15,000 4,880 80,000 7,03,100 |
| | Total | ., | 10,02,980 | | Total | | 1,002,980 |

Purchase Account

| Date | Particulars | J.F | Amount Rş. | Date | Particulars | J.F | Amount Rs. |
|-------------------------|-----------------------|-----|-----------------|------------------|----------------|-------|---------------|
| 2008 April 4 // 6 | .To Saeed Cash a/c | | 5,000 15,000 | 2008 April 30 | By Balance c/d | | 20,000 |
| | Total | | 20,000 | | Total | abons | 20,000 |

Capital Account

| Date | Particulars | J.F | Amount Rs. | Date | Particulars | J.F | Amount Rs. |
|-----------------|----------------|-----|------------|-----------------|-------------|--------------------|---------------|
| 2008 April30 | To Balance c/d | | 1,000,000 | 2008 April 1 | By Cash A/c | | 1,000,000 |
| | Total: | | 1,000,000 | | Total: | a danggi Danggi | 1,000,000 |

| Bu | ild | lina | Ace | cou | nt |
|------------|-----|------|------------|-----|----|
| Design and | | 222 | E STATE OF | | |

| Date | Particulars | j.F | Amount - Rs. | Date | Particulars _. | J.F | Amount Rs. |
|-----------------|-------------|-----|-----------------|------------------|--------------------------|-----|---------------|
| 2008 April 2 | To Cash A/c | | 200,000 | 2008 April 30 | By Balance c/d | | 200,000 |
| | Total: | | 200,000 | | Total: | maz | 200,000 |

Sales Account

| Date | Particulars | J.F | Amount Rs. | Date | Particulars | J.F | Amount Rs. |
|------------------|----------------|-----|------------|-----------------|-------------|-----|------------|
| 2008 April 30 | To Balance c/d | | 10,000 | 2008 April 5 | By Riaz | | 10,000 |
| | Total | | 10,000 | | Total: | * | 10,000 |

Saeed Account

| Date | Particulars | J.F | Amount Rs. | Date | Particulars | J.F | Amount Rs. |
|-----------------|-----------------|--------|------------|-----------------|------------------|--------|------------|
| 2008 April 7 | To Cash A/c | | 4,880 | 2008 April 4 | By Purchases A/c | | |
| | To Discount A/c | ines : | 120 | | and I all the | loi la | 5,000 |
| | Total: | | 5,000 | | Total: | | 5,000 |

Riaz Account

| Date | Particulars | J.F | Amount | Date | Particulars | J.F | Amount |
|---------|--------------|--------|--------|---------|------------------|-----|--------|
| Maria | | mb () | Rs. | 2 1919 | | 100 | Rs. |
| 2008 | | | | 2008 | | | |
| April 5 | To Sales A/c | | 10,000 | April 9 | By Sales returns | | 2,000 |
| | | | | // 12 | By Cash A/c | | 2,980 |
| | | | | 11 11 | By Discount. | | 20 |
| | MARIE STATE | | | // 30 | By Balance c/d | | 5,000 |
| | Total: | | 10,000 | | Total: | | 10,000 |

· Discount Account

| Date | Particulars | J.F | Amount Rs. | Date | Particulars | J.F | Amount Rs. |
|---------|----------------|-----|---------------|---------|-------------|------|---------------|
| 2008 | | | | 2008 | | | |
| April 2 | To Riaz | | 20 | April 7 | By Saeed | | 120 |
| // 30 | To balance c/d | | 100 | Tool or | | | |
| | | | | A serie | | | |
| | Total: | | 120 | Inches | Total: | 4100 | 120 |

Motor Lorry Account

| Date | Particulars | J.F | Amount Rs. | Date | Particulars | J.F | Amount Rs. |
|------------------|-------------|--------|------------|------------------|-------------|---------|------------|
| 2008 April 10 | To Cash A/c | | 80,000 | 2008 April 30 | By Balance | | 80,000 |
| 11 HOTH 8 | Total | Hell I | 80,000 | 25 | Total: | A Shirt | 80,000 |

Sales Returns Account

| Date | Particulars | J.F | Amount Rs. | Date | Particulars | J.F | Amount Rs. |
|-----------------|-------------|-------------|---------------|------------------|-------------|-----|------------|
| 2008 April 9 | To Riaz | | 2,000 | 2008 April 30 | By Balance | | 2,000 |
| | Total: | - A 7 G L 4 | 2,000 | | Total: | | 2,000 |

M/S XYZ Trial Balance As on 30 April 2008

| Ledger Accounts | L.F. | Total Debits Rs. | Total Credits. Rs. |
|-------------------------------|-------------|---------------------|-----------------------|
| | | 7,03,100 | 2000 |
| Cash Account Purchase Account | | 20,000 | Letter 1 - 1 Turniu |
| Capital Account | 100 | Haidkoull & w | 1,000,000 |
| Building Account | | 2,00,000 | - 11 |
| Sales Account | | | 10,000 |
| Saeed Account | | | - |
| Riaz Account | | 5,000 | - |
| Discount Account | | - | 100 |
| Motor Lorry Account | 10 30 70 00 | 80,000 | |
| Sales return Account | | 2,000 | |
| Total: | | 10,10,100 | 10,10,100 |

Problem No. 4

Solution

JOURNAL

| Date | Description | L.F | Debit | Credit | |
|----------------|---|-----|-------|--------|--|
| 2007 Dec. I | Purchases A/c To Cash A/c Good purchased for cash | | 20000 | 20000 | |
| Dec. 5 | Karim To Sales A/c Goods sold on credit | | 15000 | 15000 | |
| Dec. 10 | Salary A/c To Cash A/c Salary paid | | 2000 | 2000 | |

| Dec. 15 | Cash A/c To Sales A/c Goods sold on credit | 10000 | 10000 |
|---------|---|-------|-------|
| Dec. 20 | Sales Returns A/c To Karim Goods returned by Karim | 3000 | 3000 |
| Dec. 25 | Furniture A/c To Modern Furniture House Furniture bought on credit. | 1000 | 1000 |
| Dec. 30 | Cash A/c Discount A/c To Karim Cash received and discount allowed. | 9800 | 10000 |
| | Total: | 61000 | 61000 |

Cash Account

: Cr.

| Date | Particulars | J.F | Amount | Date | Particulars • | J.F | Amount |
|---------|----------------|-----|--------|--------|-----------------------|------|--------|
| 2007 | | | | 2007 | | | |
| Dec. 15 | To Balance b/d | | 68000 | Dec. 5 | By Purchases a/c | | 20000 |
| | To Sales A/c | | 10000 | // 10 | By Salary | | 2000 |
| | To Karim | | 9800 | // 31 | By Balance c/d | G.F. | 65800 |
| | | | 878000 | | TREE NO ASSESSMENTAGE | | 87800 |

Purchases Account

Dr.

C

| Date | Particulars | J.F | Amount | Date | Particulars | J.F | Ambunt |
|---------|----------------|-----|--------|-----------|----------------|--------|--------|
| 2007 | | | | 2007 | | 1. | |
| Dec. 15 | To Balance b/d | | 40000 | Dec. 31 | By Balance c/d | on. | 60000 |
| | To Cash A/c | | 20000 | | | estre! | |
| | | | 60000 | n gazales | | | 60000 |

Karim Account

Dr.

Cr.

| Date | Particulars | J.F | Amount | Date | Particulars | J.F | Amount |
|--------|----------------|-----|--------|---------|------------------|-----|-------------|
| 2007 | | | sièns. | 2007 | | | 3000 |
| Dec 30 | To Balance b/d | | 20000 | Dec. 30 | By Sales returns | 班生 | Otomesia in |
| // 31 | To Sales A/c | | 15000 | // 31 | By Cash | 100 | 9800 |
| 0 | | | | | By Discount | | 200 |
| | | | 10 | ona | By Balance c/d | | 22000 |
| | | | 35000 | Cumult | | | 35000 |

Sales Account

Dr. anducina

Cr.

| Date | Particulars | J.F | Amount | Date | Particulars | J.F | Amount |
|-----------------|-------------|-----|--------|-----------------|----------------------------|--------------------------|----------------|
| 2007 Dec. 31 | To Balance | | 50000 | 2007 Dec. 31 | By Balance c/d By Karim | all of all of arms | 25000 15000 |
| | | | | agur? | By Cash A/c | EDEH! | 10000 |
| | | | 50000 | 00011 | | | 50000 |

Salaries Account

Dr.

Cr.

| Date | Particulars | J.F | Amount | Date | Particulars | J.F | Amount |
|--------|----------------|-----|--------|---------|----------------|------|--------|
| 2007 | | | wc. | 2007 | | | |
| Dec. 1 | To Balance b/d | | 5000 | Dec. 31 | By Balance c/d | s of | 7000 |
| | To Cash A/c | | 2000 | | | | |
| | | | 7000 | Sout 1 | | | 7000 |

Sales Returns Account.

Dr.

Cr.

| Date | Particulars | J.F | Amount | Date | Particulars | J.F | Amount |
|---------|------------------|-----|--------|---------|----------------|-----|--------|
| 2007 | | | | 2007 | | | |
| Dec. 10 | To Balance b/d . | | 2000 | Dec. 31 | By Balance c/d | | 5000 |
| // 20 | To Karim | | 3000 | | | | |
| | 373 6387. | | 5000 | | | | 5000 |

Furniture Account

Dr.

Cr.

| Date | Particulars | J,F | Amount | Date | Particulars | J.F | Amount |
|--------|--------------------|-------|---------|---------|-------------------------|-----|---------|
| 2007 | | wif I | aleri I | 2007 | AL PERIOD | | Salar I |
| Dec. 1 | To Balance b/d | | 10000 | Dec. 31 | By Balance c/d | | 11000 |
| Die. | To Modern | | AC ONLY | Waste . | * 1 (1) (1) (1) (1) (1) | | |
| 1001 | Furniture House | | 1000 | | | | |
| | | | 11000 | | | | 11000 |

Modern Furniture Account

Dr.

Cr.

| Date | Particulars | J.F | Amount | Date | Particulars | J.F | Amount |
|-----------------|----------------|-----|--------|----------------|------------------|-----|--------|
| 2007 Dec. 31 | To Balance c/d | | 1000 | 2007 Dec. 5 | By Furniture A/c | | 1000 |
| | | | 1000 | | | | 1000 |

Discount Account

Dr.

Cr

| Date | Particulars * | J.F | Amount | Date | Particulars | J.F | Amount |
|---------|---------------|-----|--------|-----------------|----------------|-----|--------|
| 2007 |) To Karim | | | 2007 Dec. 31 | By Balance c/d | | |
| Dec. 30 | | | 200 | | | | 200 |
| | | | 200 | | | | 200 |

Trial Balance

| Ledger Accounts | L.F. | Total Debits | Total Credits | |
|------------------------|------|--------------|---------------|--|
| | | Rs. | Rs. | |
| Cash Account | | 65800 | | |
| Capital Account | | | 220000 | |
| Purchase Account | | 60000 | | |
| Building Account | | 100000 | | |
| Karim | | 22000 | | |
| Sales Account | | | 50000 | |
| Salaries Account | | 7000 | | |
| Sales Returns | | 5000 | | |
| Furniture Account | | 11000 | · | |
| Modern Furniture House | | | 1000 | |
| Discount Account | | 200 | | |
| Diodountinosani | *** | | | |
| Total: | | 271000 | 2,71000 | |