

14. From the books of Mr. Subhash Chand Nirmal Kumar the following Trial Balance has been prepared on 31st March, 2021

	₹		₹
Purchases	1,93,500	Sales	3,00,000
Wages	23,250	Reserve for doubtful debts	2,500
Carriage on purchases	18,000	Interest on Investments	700
Prepaid Insurance (1.4.2020)	625	Cash Discount	4,500
Bad Debts	600	Capital	71,175
Rent and Insurance	7,750	Creditors	18,750
Salary	13,500	Outstanding Wages (1.4.2021)	900
Debtors	37,500		
Stock (31.3.2021)	20,500		
Investment	10,000		
Cash	10,500		
Accrued Interest Account (31.3.2021)	300		
Furniture	10,500		
Plant of Factory	50,000		
Income Tax	2,000		
	<u>3,98,525</u>		<u>3,98,525</u>

Entries have yet to be passed for the following:

- (1) On 1st October, 2020 plant worth ₹ 10,000 was purchased on credit but no entry has been passed.
- (2) Outstanding Expenses: Rent ₹ 500, Salary ₹ 600.
- (3) Prepaid Expenses: Insurance ₹ 250, Wages ₹ 400.
- (4) Goods worth ₹ 2,750 were taken for personal use by the owner but no entry has been made.
- (5) Write off depreciation on Plant and Furniture @ 10% per annum.
- (6) Write off ₹ 500 from debtors and maintain the reserve for doubtful debts @ 4% on remaining debtors.

Prepare Final Accounts considering above adjustments.

Ans. Gross Profit ₹ 68,400; Net Profit ₹ 44,245; Balance Sheet Total ₹ 1,41,420.

Notes: (i) Income tax being personal expenditure shall be deducted from capital.

(ii) Accrued Interest Account shall appear in Balance Sheet.

15. On 31st March, 2021 the Trial Balance of Karim Bux & Sons was as follows:

	₹		₹
Opening Stock	16,400	Purchases Returns	2,200
Purchases	1,15,000	Sales	2,09,500
Wages	25,000	Sundry Receipts	1,500
Carriage Inward	2,700	Capital	75,000
General Expenses	3,000	Loan	28,000
Salaries	12,000	Creditors	5,800
Rent	3,600		
	1,90,000		

# Trial Balance Solution From Subhash Chand

**Marco Cascella**



**Trial Balance Solution From Subhash Chand:**

The Enigmatic Realm of **Trial Balance Solution From Subhash Chand**: Unleashing the Language is Inner Magic

In a fast-paced digital era where connections and knowledge intertwine, the enigmatic realm of language reveals its inherent magic. Its capacity to stir emotions, ignite contemplation, and catalyze profound transformations is nothing lacking extraordinary. Within the captivating pages of **Trial Balance Solution From Subhash Chand** a literary masterpiece penned by a renowned author, readers set about a transformative journey, unlocking the secrets and untapped potential embedded within each word. In this evaluation, we shall explore the book's core themes, assess its distinct writing style, and delve into its lasting affect the hearts and minds of those who partake in its reading experience.

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