



# SPRING DELL ACADEMY

Nepalgunj-18, Karkando, Banke

Class : Ten

Subject : Office Practice and Accountancy

Lesson : Trial Balance

➤ Numerical Problems

Prepare a Trial Balance of Rhimjhim Company as on 31<sup>st</sup> Ashad, 2077.

Opening Inventory 700, Sales Return 75, Capital 800, Cash 85, Purchase 900  
Trade Expenses 150, Discount Received 45, Carriage Outward 25, Creditors 250  
Furniture 200, Bills Receivable 320, Loan from Arun 195, Interest 40  
Salaries 150, Sales 1,800, Carriage Inward 20, Discount Allowed 20, Debtors 300  
Bank Balance 500, Purchase Return 150, Machinery 735, Bank Overdraft 980

**Trial Balance of Rhimjhim Company**  
As on 31<sup>st</sup> Ashad, 2077

S.N	Particulars	L/F	Debit Amt (Rs.)	Credit Amt (Rs.)
1.	Opening Inventory		<input type="text"/>	<input type="text"/>
2.	Sales Return		<input type="text"/>	<input type="text"/>
3.	Capital		<input type="text"/>	<input type="text"/>
4.	Cash		<input type="text"/>	<input type="text"/>

5.	Purchase		<input type="text"/>	<input type="text"/>
6.	Trade Expenses		<input type="text"/>	<input type="text"/>
7.	Discount Received		<input type="text"/>	<input type="text"/>
8.	Carriage Outward		<input type="text"/>	<input type="text"/>
9.	Creditors		<input type="text"/>	<input type="text"/>
10.	Furniture		<input type="text"/>	<input type="text"/>
11.	Bills Receivable		<input type="text"/>	<input type="text"/>
12.	Loan from Arun		<input type="text"/>	<input type="text"/>
13.	Interest		<input type="text"/>	<input type="text"/>
14.	Salaries		<input type="text"/>	<input type="text"/>
15.	Sales		<input type="text"/>	<input type="text"/>
16.	Carriage Inward		<input type="text"/>	<input type="text"/>
17.	Discount Allowed		<input type="text"/>	<input type="text"/>
18.	Debtors		<input type="text"/>	<input type="text"/>
19.	Bank Balance		<input type="text"/>	<input type="text"/>
20.	Purchase Return		<input type="text"/>	<input type="text"/>
21.	Machinery		<input type="text"/>	<input type="text"/>
22.	Bank Overdraft		<input type="text"/>	<input type="text"/>
	Total		<input type="text"/>	<input type="text"/>

