

Trial balance	Write the effect
Purchase	
Purchase return	
Sales	
Sales return	
Opening stock	
Closing stock	
Wages	
Salaries	
Carriage inward	
Carriage outward	
Postage and Telegram	
Machinery, furniture and fixtures	
Capital	
Drawings	
Cash at bank	
Debtors	
Creditors	
Advertising	
Electric Power factory	
Discount	
Interest	
Postage and telegram	
General expenses	
Cash in hand	
Insurance	
Bank overdraft	
Loan	
Bad debts written off	
Commission	