



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 31st 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 31st Ashad, 2077

S.N	Particulars	L/F	Debit Amt (Rs.)	Credit Amt (Rs.)
1.	Opening Inventory			
2.	Sales Return			
3.	Capital			
4.	Cash			

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

