

2023 / Past Paper (Q.2)
Trial Balance

Details	Dr.	Cr.
Cash in hand	940,000	
Machinery	2600,000	
Furniture	1350,000	
Bill receivable	192,000	
1st) Rent received in advance	5000	50000
Premises	3775000	
Purchases	6455,000	
Drawings	250,000	
opening stock	400,000	
Sundry exp	166,000	
dis allowed	54000	
received		47000
Return Inward (Sales R)	122000	
Return (Pur R)		20000
wages & Salaries	1750,000	
Rent, rates & taxes	137000	
Trade creditors		2076000
Good debts	3150,000	3150,000
Bill payable		130000
Bank loan		580000
Capital		620,000
(Cost of buying) Carriage Inward	17000	
(Cost of selling) Carriage outward	18000	18000
Sales		12262000
	21376000	21376000

(2016) Q:3

- ① Account Receivable ~~200~~ 1200
 ~~Cash~~ Service Reue. 1200
- ② Supplies expense 1600
 Supplies 1600
- ③ Insurance Expense 1500
 Prepaid insurance 1500
- ④ Depreciation Expense 1300
 (equip) Accumulated dep 1300
- ⑤ Salaries & wages Expen 1100
 Salary & wage payb 1100
- ⑥ unearned rend rewar 700
 rent rewar 700