



4. From the following ledger balances, prepare "Trial Balance" as on 31<sup>st</sup> December 2021.

Particulars	Rs.
Cash in hand	1,700/-
Capital	23,000/-
Furniture	13,000/-
Telephone charges	1,800/-
Sales	15,500/-
Advertisement	6,800/-
Purchases	10,000/-
Office Equipment	1,500/-
Creditors	34,600/-
Drawing	1,450/-
Discount received	100/-
Salaries	1,200/-
Rent	3,600/-
Discount allowed	50/-
Commission earned	300/-
Sundry debtors	33,400/-
Interest on investment	1,000/-

5. Prepare Statement of Affairs from the following information under Single Entry System.

Particulars	01/04/2020	31/3/2021
	Rs.	Rs.
Cash in hand	10,000/-	20,000/-
Cash @ bank	20,000/-	30,000/-
Furniture	40,000/-	40,000/-
Stock	50,000/-	60,000/-
Debtors	70,000/-	90,000/-
Bill payable	30,000/-	40,000/-
Creditors	80,000/-	30,000/-
Bill receivable	10,000/-	40,000/-