



Adjustment :

- 1) Closing stock valued Rs. 6,000/-
 - 2) Depreciate building by 20%
 - 3) Create a provision for bad debt @ 10% on debtors.
 - 4) Outstanding wages Rs. 475/-.
9. From the following information prepare debtor account, creditor account, bill receivable account and bill payable account.

	Rs.
Debtors on 01/01/2021	88,500
Creditor on 01/01/2021	53,820
Bills receivable on 01/01/2021	32,000
Bills payable on 01/01/2021	10,000
Credit sales	4,14,700
Credit purchases	2,25,300
Cash received from debtors	2,14,700
Discount allowed	870
Bad debts	5,000
Returns from debtors	6,400
Payment to creditors	1,86,680
Discount by creditors	14,600
Return outwards	2,400
Bills receivable issued	57,600
Bills payable accepted	38,400
Cash received from B/R	30,000
Cash paid against B/P	14,000

