

Accounts .

Self balancing ledgers.
(SBL)

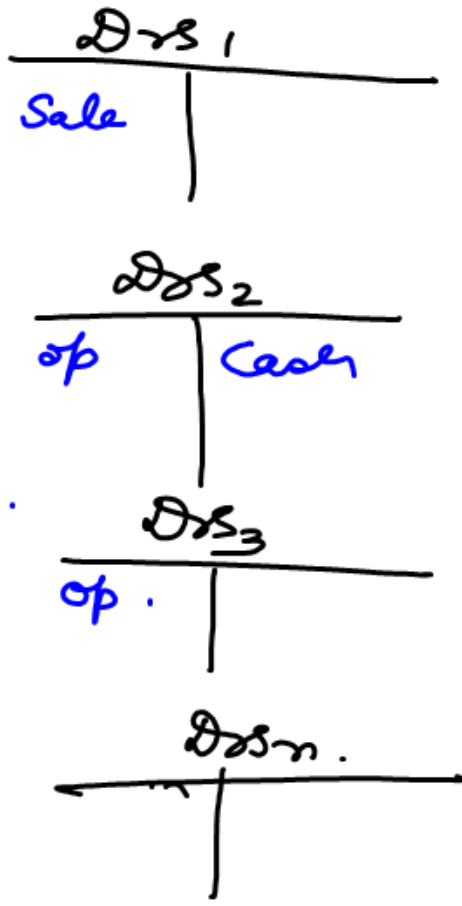
General Ledger

Cash & Bk		Total Drs a/c.	
op. Drs }	Salary. Drawing PA CrS	op. Sale	Cash. Bank Bad debt S-return cl bal
Capital		PA	
Drawup	op <	op Bank	
Salary		Purchase	
Cash	? >	CrS	
Sale		CrS.	
	Drs	Cash	op. Pur

In General Ledger, Drs a/c is Asset A/c

Drs Ledger

GLA a/c.	
Cash. Bank Bad debt S-return cl bal	op. Drs,



In Drs ledger, GLA a/c is Total Drs a/c

Debtors a/c.

bal b/d

Credit sale

Bank / B/R (dishonour)

Interest :

Cash :

bal b/d (advance)

bal b/d (advance)

Cash

Bank

B/R

Sales Return

Bad debt-

discount

bal b/d

Account

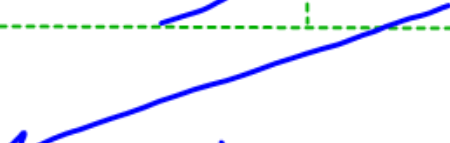
bal b/d (debit bal)

bal b/d (credit bal)

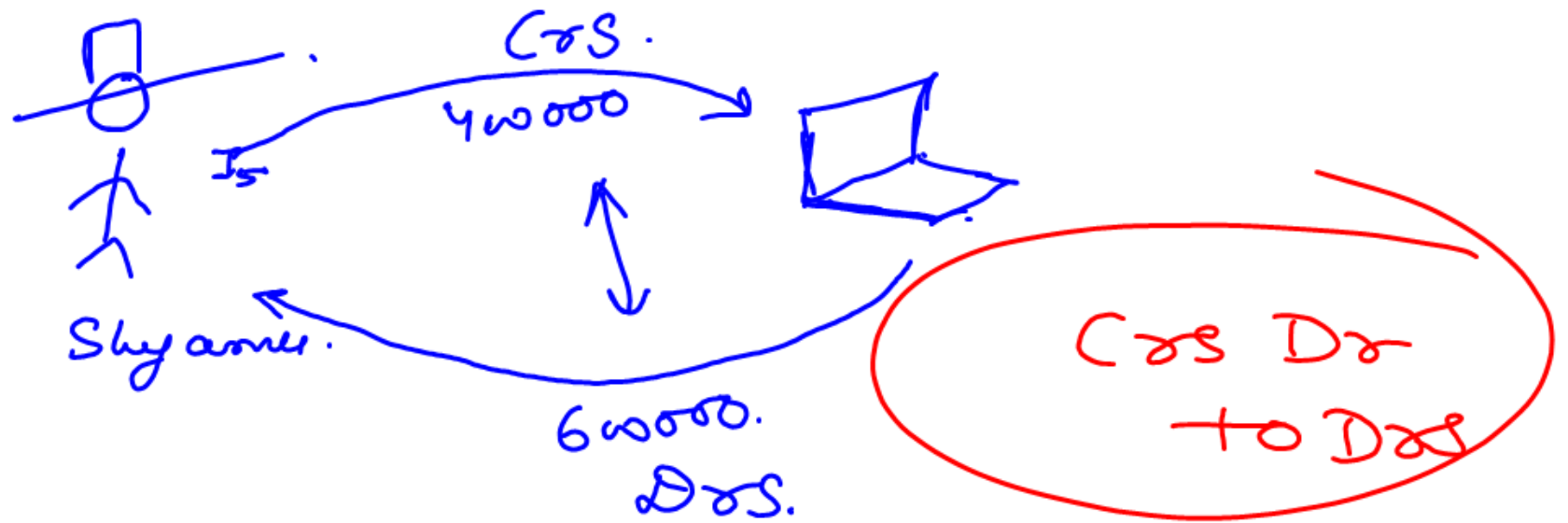
bal e/d (credit bal)

bal c/d (debit bal)

op bal (debit bal)



Transfer of Drs to Crs a/c [& Vice Versa]



PTK

Debtors a/c do not include

- a) Trade discount. → No Entry.
- b) Prov for doubtful debt.

P&L Dr

to Prov for DA.

- c) Prov for discount

P&L Dr

to prov for dis count.

(a) Bad debt reversed

Bank Dr

to Bad debt rec^v

Bad debt rec^v Dr

to P&L

(e) Bill discounted / Bill endorsed .

Bank or
disc or
to B/R

C/S or
to B/R .

Q4

General ledger

Sales Ledger Adj a/c		Bought ledger adj a/c	
To Bal b/d 141880	By Bal b/d 2240	To Bal b/d 10000	By Bal b/d 96000
Cr Sale 728000 (768-40)	Sales ret 10000	To Pur ret 20000	By pur 540000
Cash 1840	Cash 624000	Cash 480000	
B/R 6000	Disc 11200	Dr's. 20800	
	Cr's. 20800	Disc 7200	
	B/R 40000	B/p. 22400	
Bal c/d 13720	bal c/d 183200	bal c/d 86000	bal c/d 10400