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May 1 Capital A/c 25,000 3 Purchases A/c 10,000 4 Sales A/c 6,000 3 Carriage A/c
200 10 Ram 1,000 12 Shiv Kumar 2,600 15 Sales A/c 8,400 18 Furniture A/c 5,000
27 Commission A/c 1,500 20 Advertisement A/c 500 24 Mahesh 4,000 25 Wages A/c
400 Feb 4th, 2024

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Electricity 25,000 (not Adjusted) 3,80,000 You Are Required To Prepare The Trial
Balance Treating The Difference As His Capital. The Solution For This Question Is As
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Adjustments Q.3 On 31st March, 2017 The Following Trial Balance Was Extracted
From The Books Of Mohan:- Dr. (₹) Cr. (₹) Capital 30,000 Drawings 5,000 Debtors
And Creditors 20,000 10,000 Bank Loan 9,500 Interest On Loan 30 May 4th, 2024

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31 Balance C/d 88,000 4 Raghu's A/c 22,000 Dilip's A/c 30,000 88,000 88,000 Apr.1
Balance B/d 88,000 Machinery Account Dr. Cr. Date 2017 Particulars J.F. Amount ₹
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