

NATIONAL ENTERPRISES			
Financial Year :: 1994-1995			
TRIAL BALANCE			
LEDGER	GROUP	DEBIT	CREDIT
Plant & Machinery	Fixed Asset	45,000	
Furniture & Fittings	Fixed Asset	11,720	
Abdul	Sundry Creditors		8,000
Kishore	Sundry Creditors		7,000
Ramu	Sundry Creditors		7,880
Salaries	Indirect Expenses	3,787	
Heating (factory)	Direct Expenses	392	
Sales	Sales Account		126117
Travelling Expenses	Indirect Expenses	925	
Carriage on Sales	Indirect Expenses	960	
Discount Paid	Indirect Expenses	422	
Drawings	Current Asset	6,800	
Manufacturing Expenses	Direct Expenses	2,960	
Insurance	Indirect Expenses	470	
Stock	Current Asset	1,725	
Cash	Cash-in-hand	21,110	
Capital	Capital Account		93,230
Purchases	Purchase Account	83,290	
Motive Power	Direct Expenses	500	
Wages	Direct Expenses	9,915	
Gopal	Sundry Debtors	10,000	
Shekar	Sundry Debtors	12,000	
Mani	Sundry Debtors	15,000	
Kanaka	Sundry Debtors	8,000	
Rent and Taxes	Indirect Expenses	1,705	
Office Expenses	Indirect Expenses	778	
Carriage on Purchases	Direct Expenses	1,897	
Bills Payable	Current Liabilities		6,984
Purchases Returns	Purchase Account		3,172
Avertisement	Indirect Expenses	1,000	
Commission	Indirect Expenses	260	
Sale Returns	Sales Account	7,422	
Prepaid Insurance	Current Asset	400	
Outstanding Salaries	Current Liabilities		300
Bank	Bank Account	1,245	
Packing Charges	Indirect Expenses	3,000	
		252,683	252,683