**Ledger Create - Assignment**

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| **Name of Ledger** | **Under Account Groups** | **Opening Balance** |
| Equity Share Capital | Capital Accounts | 5000 |
| General Reserve | Reserve and Surplus | 12000 |
| Capital Reserve | Reserve and Surplus | 12000 |
| Loan from HDFC | Secured Loans | 14000 |
| Raghubir Ltd (Supplier) | Sundry Creditors | 4000 |
| Goswami Pvt Ltd (Customer) | Sundry Debtors | 2000 |
| Provision for debts | Provisions | 24000 |
| Land and Buildings | Fixed Assets | 25000 |
| Plant and Machinery | Fixed Assets | 25000 |
| Furniture and Fixtures | Fixed Assets | 25000 |
| Prepaid Insurance | Current Assets | 12000 |
| ICICI Bank | Bank Accounts | 4000 |

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| --- | --- | --- | --- |
| **Name of Ledger** | **Under Account Groups** | **Opening Balance** | **Dr/Cr** |
| Equity Share Capital | Capital Accounts | 5000 | Cr |
| General Reserve | Reserve and Surplus | 12000 | Cr |
| Capital Reserve | Reserve and Surplus | 12000 | Cr |
| Loan from HDFC | Secured Loans | 14000 | Cr |
| Raghubir Ltd (Supplier) | Sundry Creditors | 4000 | Cr |
| Goswami Pvt Ltd (Customer) | Sundry Debtors | 2000 | Dr |
| Provision for debts | Provisions | 24000 | Cr |
| Land and Buildings | Fixed Assets | 25000 | Dr |
| Plant and Machinery | Fixed Assets | 25000 | Dr |
| Furniture and Fixtures | Fixed Assets | 25000 | Dr |
| Prepaid Insurance | Current Assets | 12000 | Dr |
| ICICI Bank | Bank Accounts | 4000 | Dr |

Total Debit Balance : 93000

Total Credit Balance : 71000

Difference in opening balance: 22000

**Trail Balance**

|  |  |
| --- | --- |
| **Particulars** | **Closing Balance** |
|  | **Debit** | Credit |
| **Capital Reserve** |  | *12000.00* |
| Equity Share Capital |  | *5000.00* |
| Furniture and Fixtures | 25000.00 |  |
| **General Reserve** |  | *12000.00* |
| *Goswami Pvt Ltd (Customer)* | *2000.00* |  |
| ICICI Bank | 4000.00 |  |
| Land and Buildings | 25000.00 |  |
| **Loan from HDFC** |  | *14000.00* |
| *Plant and Machinery* | *25000.00* |  |
| *Prepaid Insurance* | *12000.00* |  |
| **Provision for debts** |  | *24000.00* |
| *Raghubir Ltd (Supplier)* |  | *4000.00* |
| *Difference in opening balances* |  | *22000.00* |
| **Grand Total** | **93000.00** | **93000.00** |