

BALANCE SHEET

LIABILITIES	Amount	ASSETS	Amount
CAPITAL	Rs.	Intangible Assets	Rs.
Capital	xxx	Goodwill	xxx
Add: Additional Capital		Patents	xxx
Add: Reserves & Surplus		Fixed Assets	
Add: Net Profit		Land & Buildings	xxx
Less: Drawings		→ Depreciation	xx
Balance on drawings		Plant & Machinery	xxx
net loss		→ Depreciation	xx
		Furniture	xxx
		→ Depreciation	xx
RESERVE & SURPLUS			xxx
CURRENT REVENUE			
	xxx	Investments	
		Long-term Investments	
CREDIT REVENUE		Short-term Investments	xxx
Share Premium	xxx		
Shareholders Fund Revenue	xxx	Short-term Investments	
		SBI Bonds	xxx
Profit & loss			
Present year	xxx		
Previous year	xxx	Current Assets less Adv.	
		Current Asset	
LOANS		Cash in hand	xxx
Secured loans		Cash at Bank	xxx
Bank term loans	xxx	Clothes stock	
Bank overdraft	xxx	Repayment	xxx
Bank O.D	xxx	Work in Progress	xxx
		Finished Goods	xxx
unsecured loans			
loans from members	xxx	Sundry Debtors	
loans from friends	xxx	A & Co	xxx
		B & Co	xxx

PRACTICAL ACCOUNTS

[illegible]