

Class Test (21-22)**Marks: 05**

3. Prepare a Trial Balance in the books of Wasir Traders For the year ended December 31, 2024: **[5]**

Account Titles	Taka
Cash	20500
Prepaid Advertising	10000
Prepaid Rent	12000
Land	50000
Building	60000
Accumulated Depreciation (Building)	12000
Equipment	12000
Accumulated Depreciation (Equipment)	2000
Notes Payable	18000
Accounts Payable	15000
Capital	80000
Drawings	10000
Services Revenues	73000
Salaries Expense	20000
Prepaid Insurance	2000
Office Supplies	1000
Electricity Expense	500
Office Expense	1500
Interest Expense	500

Answer:

Wasir Traders**Trial Balance****For the Year Ended December 31st, 2025**

Serial No	Account Titles	Debit	Credit
1	Cash	20500	
2	Prepaid Advertising	10000	
3	Prepaid Rent	12000	
4	Land	50000	
5	Building	60000	
6	Accumulated Depreciation (Building)		12000
7	Equipment	12000	
8	Accumulated Depreciation (Equipment)		2000
9	Notes Payable		18000
10	Accounts Payable		15000
11	Capital		80000
12	Drawings	10000	
13	Services Revenues		73000
14	Salaries Expense	20000	
15	Prepaid Insurance	2000	
16	Office Supplies	1000	
17	Electricity Expense	500	
18	Office Expense	1500	
19	Interest Expense	500	
Total		200000	200000

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