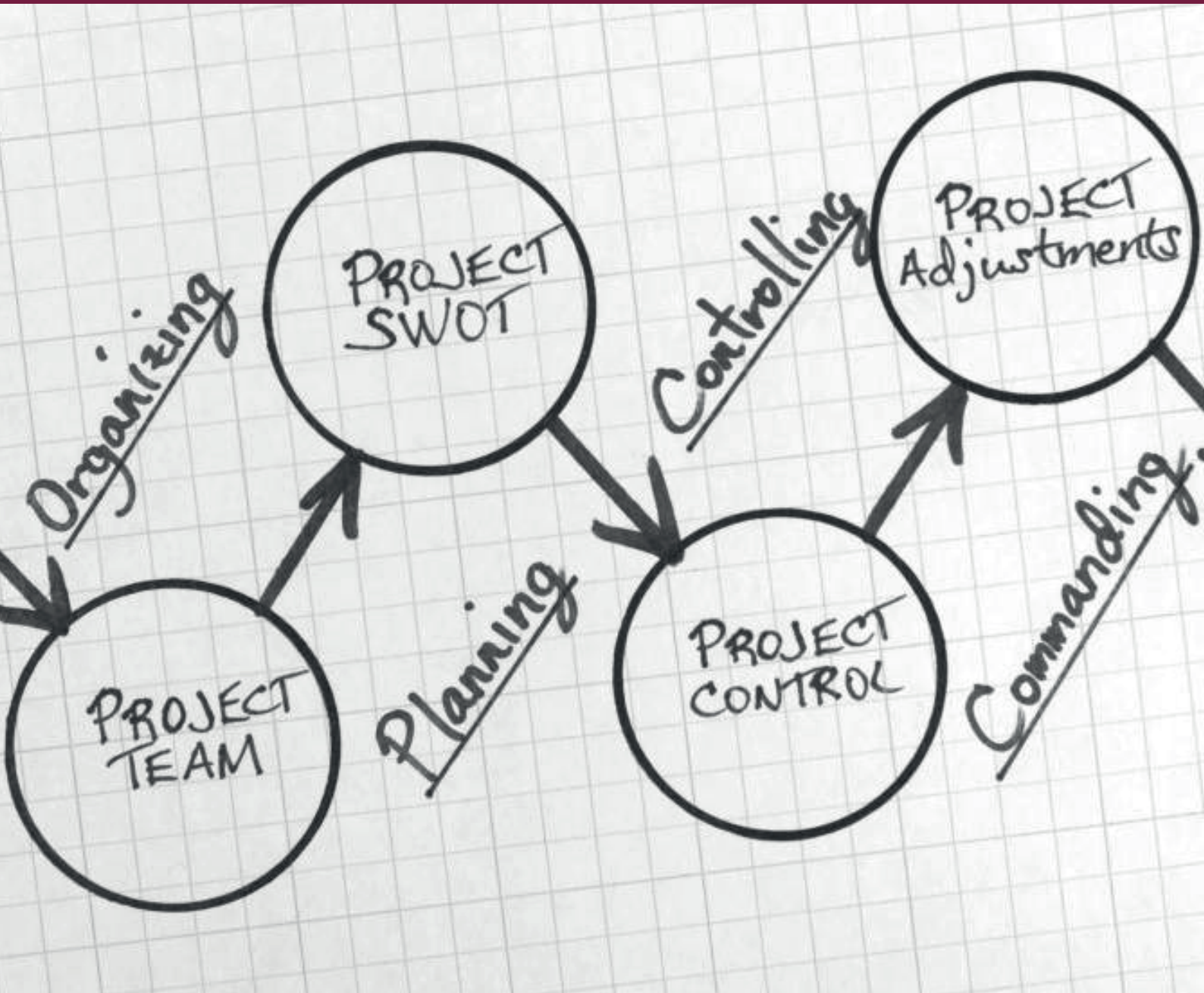




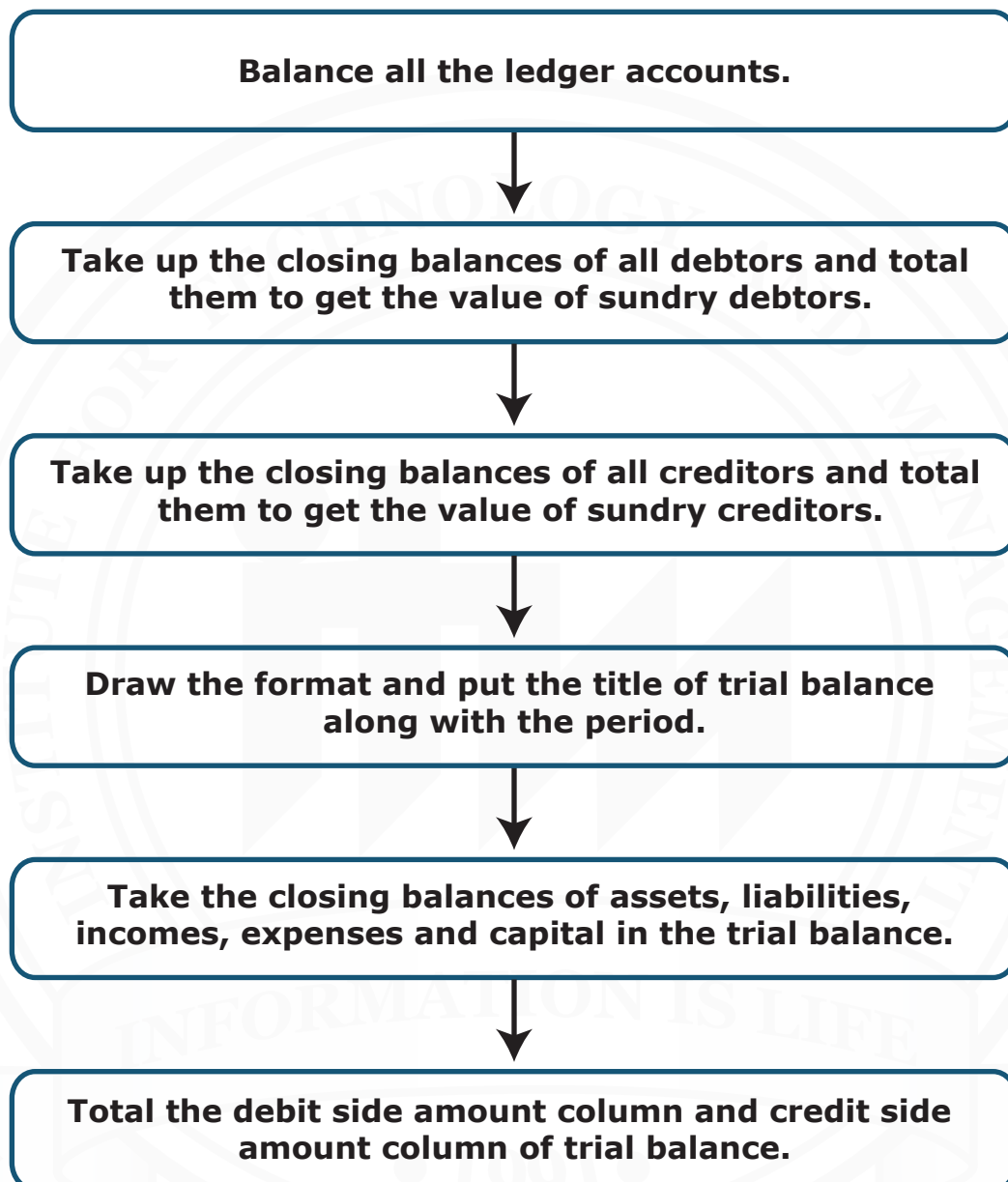
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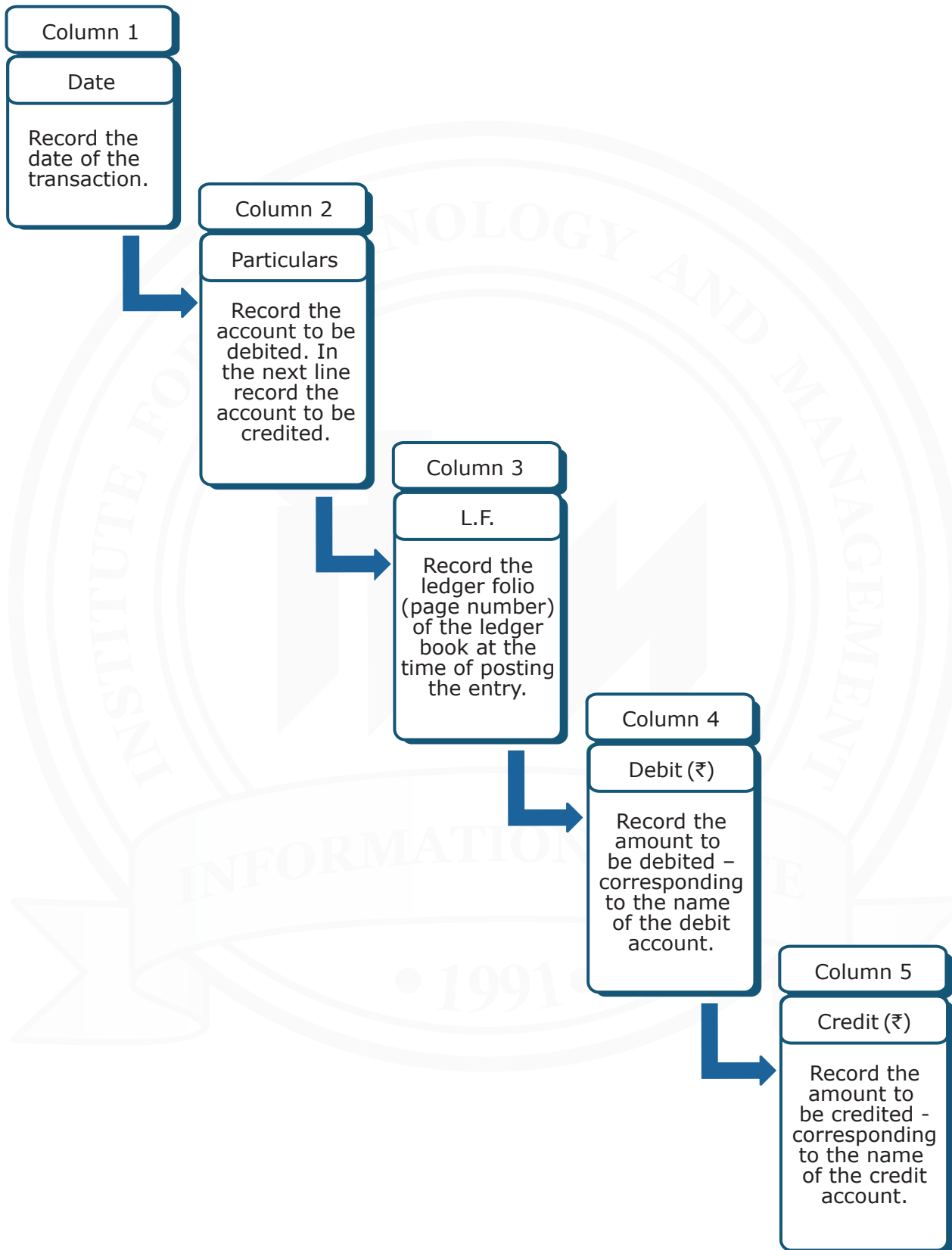


**Financial and Cost Accounting**

## Steps in the Preparation of Trial Balance



### Steps in Journalizing the Transaction





## Format of Ledger

'Dr.'				Name of the Ledger Account				'Cr.'			
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)				

(Note: J.F. – Journal Folio)

