FORMAT – Total Creditors Account

Dr.   Cr.

Particulars	Amount ($)	Particulars	Amount($)
Cash paid to Creditors		Balance b/d (opening balance of creditors)	
Bills Receivable accepted			
Bills Receivable endorsed		Bills Receivable dishonored	
Purchases Returns		Bills Receivable endorsed dishonored	
Discount received		Credit Purchases (if given) *– if not given then the balancing figure is Credit purchases*	
Balance c/d *(Closing balance of Creditors either given or balance figure)*			