

FORMAT – Total Debtors Account

Dr.

Cr.

Particulars	Amount (\$)	Particulars	Amount(\$)
Balance b/d (opening balance of debtors)		Cash received from Debtors	
Bills receivable dishonored		Bills receivable received	
Cash refunded to debtors		Sales returns	
Credit sales (if given) – <i>if not given then the balancing figure is Credit sales</i>		Discount allowed	
		Bad debts	
		Balance c/d (<i>Closing balance of Debtors either given or balance figure</i>)	