

XYZ Company Pvt. Ltd.

Comparative Trial Balance Sheet

As at 31st December 2023 and 2022

Account Title	2023		2022		Increase/(Decrease)
	Debit	Credit	Debit	Credit	
Cash	50,000		42,000		+8,000
Accounts Receivable	35,000		28,000		+7,000
Inventory	90,000		105,000		-15,000
Equipment	120,000		120,000		0
Accounts Payable		20,000		13,000	+7,000
Short-term Loans		35,000		35,000	0
Capital		240,000		247,000	-7,000
Total	295,000	295,000	295,000	295,000	

Important Notes:

- A comparative trial balance presents balances of accounts for two or more periods side by side.
- It helps in analyzing fluctuations and trends in account balances over different periods.
- Differences or changes in balances assist management in financial decision-making.
- Ensure figures are drawn from accurate and finalized ledgers for both periods.
- Does not replace detailed financial statements, but aids in comparison and review.