

In the books of Brijesh

Dr. Trading and Profit and Loss Account for the year ended 31st March, 2016 Cr.

Particulars	₹	₹	Particulars	₹	₹
To Opening Stock		2,00,000	By Sales	33,00,000	
To Purchases	22,00,000		Less: Returns	1,00,000	32,00,000
Less: Returns	80,000	21,20,000	By Closing stock		4,00,000
To Carriage inwards		50,000			
To Wages		80,000			
To Gross profit c/d		11,50,000			
		36,00,000			36,00,000
To Salaries		2,60,000	By Gross profit b/d		11,50,000
To Insurance	1,20,000		By Commission		
Less: Prepaid	60,000	60,000	receivable		50,000
To Bad debts		10,000			
To Printing and stationery		80,000			
To Depreciation on furniture (7,00,000 x 10/100)		70,000			
To Commission		10,000			
To Net profit (transferred to capital A/c)		7,10,000			
		12,00,000			12,00,000

Solved Questions On Final Accounts

J Ma



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