

**Trading and Profit and Loss Account for
For the year Ended 31 December 2019**

Cr.		\$	Particulars		\$	Dr.
To opening stocks		93,210				By sales
To purchase	410,730				584,950	
Less: Returns	4,905	405,825			6,320	578,630
To manufacturing wages	54,870					By closing stock
Add: Accrued due	945	55,815				
To manufacturing expenses		9,620				
To machinery repairs		4,305				
To carriage inwards		2,455				
To rates and electricity:						
Factory		7,105				
To depreciation on:						
Plant and machinery (20% on \$39,200)	7,840					
Loose tools (\$6,250 - 5,000)	1,250	9,090				
To gross profit c/d		53,625				
		641,050				641,050
To carriage outwards		4,630				By gross profit b/d
To rates and electricity:		1,700				By transfer fees
To directors fees and remuneration		6,000				
To office salaries and expenses	6,500					
Add: Accrued due	600	7,100				
To audit fees		625				
To commission		4,320				
To interest on bank @5% (on \$25,000 for 6 months)		1,250				
To depreciation on office furniture @ 10% on \$2,500		250				
To provision for doubtful debts		4,250				
To provision for discount on debtors		1,560				
To net profit c/d		21,960				
		53,645				53,645
To preliminary expenses written off (1/3rd of \$3,000)		1,000				By balance b/f
To provision for taxation		11,500				By net profit for the year
To proposed dividend @ 5% on paid up capital on \$199,500)		9,975				
By balance c/d		3,805				
		26,280				26,280

Company Final Accounts Problems Solution

Lingsheng Yao



Company Final Accounts Problems Solution :

Unveiling the Power of Verbal Beauty: An Mental Sojourn through **Company Final Accounts Problems Solution**

In a global inundated with monitors and the cacophony of instantaneous connection, the profound energy and psychological resonance of verbal art usually fade in to obscurity, eclipsed by the regular onslaught of noise and distractions. However, nestled within the lyrical pages of **Company Final Accounts Problems Solution**, a fascinating perform of fictional splendor that pulses with fresh thoughts, lies an unique journey waiting to be embarked upon. Composed by way of a virtuoso wordsmith, this magical opus books visitors on an emotional odyssey, gently exposing the latent possible and profound influence embedded within the delicate web of language. Within the heart-wrenching expanse of this evocative examination, we can embark upon an introspective exploration of the book is central themes, dissect their charming publishing style, and immerse ourselves in the indelible impression it leaves upon the depths of readers souls.

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