

# Final Account

## Trading Account

Particulars (Dr.)	Amount (\$)	Particulars (Cr.)	Amount (\$)
To Opening Stock	5000	By Sales	10000
To Purchases	4000	By Closing Stock	2000
To Direct Expenses	1000		
To Gross Profits c/d	2000		
<b>Total</b>	<b>12000</b>		<b>12000</b>

## Statement of Profit & Loss

Particulars	Amount (Dr.)	Particulars	Amount (Cr.)
To Indirect Expenses	3500	By Gross Profit b/d	2000
To Net Profit	2500	By Other Income	4000
<b>Total</b>	<b>6000</b>		<b>6000</b>

## Balance Sheet

Liabilities		Assets	
Particulars	Amount (\$)	Particulars	Amount (\$)
Capital	10000	Fixed Assets	17500
Reserve*	6500	Other Assets	5000
Loan	3500		
Other Liability	2500		
<b>Total</b>	<b>22500</b>		<b>22500</b>



# Final Account Problems With Solutions

**Kathleen Armour**



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