

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

Cr.		\$	Particulars		\$	Dr.
To opening stocks		93,210	By sales	584,950		
To purchase	410,730		Less: Return	6,320	578,630	
Less: Returns	4,905	405,825	By closing stock		62,420	
To manufacturing wages	54,870					
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		53,625	
To rates and electricity:		1,700	By transfer fees		20	
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		4,320	
To provision for taxation		11,500	By net profit for the year		21,960	
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

Patrick Vollmar



Company Final Accounts Problems Solution :

Unveiling the Magic of Words: A Review of "**Company Final Accounts Problems Solution** "

In some sort of defined by information and interconnectivity, the enchanting power of words has acquired unparalleled significance. Their power to kindle emotions, provoke contemplation, and ignite transformative change is really awe-inspiring. Enter the realm of "**Company Final Accounts Problems Solution** ," a mesmerizing literary masterpiece penned by way of a distinguished author, guiding readers on a profound journey to unravel the secrets and potential hidden within every word. In this critique, we shall delve in to the book is central themes, examine its distinctive writing style, and assess its profound affect the souls of its readers.

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