

**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

SJ Ball



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This book delves into Company Final Accounts Problems Solution. Company Final Accounts Problems Solution is an essential topic that must be grasped by everyone, from students and scholars to the general public. The book will furnish comprehensive and in-depth insights into Company Final Accounts Problems Solution, encompassing both the fundamentals and more intricate discussions.

1. The book is structured into several chapters, namely:

- Chapter 1: Introduction to Company Final Accounts Problems Solution
- Chapter 2: Essential Elements of Company Final Accounts Problems Solution
- Chapter 3: Company Final Accounts Problems Solution in Everyday Life
- Chapter 4: Company Final Accounts Problems Solution in Specific Contexts
- Chapter 5: Conclusion

2. In chapter 1, the author will provide an overview of Company Final Accounts Problems Solution. This chapter will explore what Company Final Accounts Problems Solution is, why Company Final Accounts Problems Solution is vital, and how to effectively learn about Company Final Accounts Problems Solution.

3. In chapter 2, the author will delve into the foundational concepts of Company Final Accounts Problems Solution. This chapter will elucidate the essential principles that need to be understood to grasp Company Final Accounts Problems Solution in its entirety.

4. In chapter 3, the author will examine the practical applications of Company Final Accounts Problems Solution in daily life. This chapter will showcase real-world examples of how Company Final Accounts Problems Solution can be effectively utilized in everyday scenarios.

5. In chapter 4, this book will scrutinize the relevance of Company Final Accounts Problems Solution in specific contexts. The fourth chapter will explore how Company Final Accounts Problems Solution is applied in specialized fields, such as education, business, and technology.

6. In chapter 5, this book will draw a conclusion about Company Final Accounts Problems Solution. This chapter will summarize the key points that have been discussed throughout the book.

This book is crafted in an easy-to-understand language and is complemented by engaging illustrations. This book is highly recommended for anyone seeking to gain a comprehensive understanding of Company Final Accounts Problems Solution.

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