

**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

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Company Final Accounts Problems Solution:

Company Final Accounts Problems Solution: Bestsellers in 2023 The year 2023 has witnessed a remarkable surge in literary brilliance, with numerous captivating novels captivating the hearts of readers worldwide. Lets delve into the realm of popular books, exploring the fascinating narratives that have enthralled audiences this year. The Must-Read : Colleen Hoover's "It Ends with Us" This heartfelt tale of love, loss, and resilience has gripped readers with its raw and emotional exploration of domestic abuse. Hoover expertly weaves a story of hope and healing, reminding us that even in the darkest of times, the human spirit can succeed. Company Final Accounts Problems Solution : Taylor Jenkins Reids "The Seven Husbands of Evelyn Hugo" This captivating historical fiction novel unravels the life of Evelyn Hugo, a Hollywood icon who defies expectations and societal norms to pursue her dreams. Reids compelling storytelling and compelling characters transport readers to a bygone era, immersing them in a world of glamour, ambition, and self-discovery. Company Final Accounts Problems Solution : Delia Owens "Where the Crawdads Sing" This captivating coming-of-age story follows Kya Clark, a young woman who grows up alone in the marshes of North Carolina. Owens spins a tale of resilience, survival, and the transformative power of nature, entrancing readers with its evocative prose and mesmerizing setting. These popular novels represent just a fraction of the literary treasures that have emerged in 2023. Whether you seek tales of romance, adventure, or personal growth, the world of literature offers an abundance of engaging stories waiting to be discovered. The novel begins with Richard Papen, a bright but troubled young man, arriving at Hampden College. Richard is immediately drawn to the group of students who call themselves the Classics Club. The club is led by Henry Winter, a brilliant and charismatic young man. Henry is obsessed with Greek mythology and philosophy, and he quickly draws Richard into his world. The other members of the Classics Club are equally as fascinating. Bunny Corcoran is a wealthy and spoiled young man who is always looking for a good time. Charles Tavis is a quiet and reserved young man who is deeply in love with Henry. Camilla Macaulay is a beautiful and intelligent young woman who is drawn to the power and danger of the Classics Club. The students are all deeply in love with Morrow, and they are willing to do anything to please him. Morrow is a complex and mysterious figure, and he seems to be manipulating the students for his own purposes. As the students become more involved with Morrow, they begin to commit increasingly dangerous acts. The Secret History is a exceptional and thrilling novel that will keep you wondering until the very end. The novel is a warning tale about the dangers of obsession and the power of evil.

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