

**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				Less: Return
To manufacturing wages	54,870					6,320
Add: Accrued due	945	55,815				By closing stock
To manufacturing expenses		9,620				62,420
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				53,625
To directors fees and remuneration		6,000				By transfer fees
To office salaries and expenses	6,500					20
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				4,320
To proposed dividend @ 5% on paid up capital on \$199,500)		9,975				By net profit for the year
By balance c/d		3,805				21,960
		26,280				26,280

Company Final Accounts Problems Solution

Lei Shi



Company Final Accounts Problems Solution:

Company Final Accounts Problems Solution Book Review: Unveiling the Power of Words

In a world driven by information and connectivity, the power of words has become more evident than ever. They have the capability to inspire, provoke, and ignite change. Such could be the essence of the book **Company Final Accounts Problems Solution**, a literary masterpiece that delves deep to the significance of words and their effect on our lives. Written by a renowned author, this captivating work takes readers on a transformative journey, unraveling the secrets and potential behind every word. In this review, we shall explore the book's key themes, examine its writing style, and analyze its overall effect on readers.

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