

**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

R Barnett



Company Final Accounts Problems Solution :

Adopting the Tune of Phrase: An Psychological Symphony within **Company Final Accounts Problems Solution**

In some sort of used by monitors and the ceaseless chatter of instantaneous interaction, the melodic splendor and psychological symphony created by the published term often diminish into the back ground, eclipsed by the relentless sound and distractions that permeate our lives. Nevertheless, set within the pages of **Company Final Accounts Problems Solution** a stunning fictional prize filled with raw thoughts, lies an immersive symphony waiting to be embraced. Constructed by a masterful composer of language, that interesting masterpiece conducts readers on a psychological journey, skillfully unraveling the concealed tunes and profound impact resonating within each cautiously constructed phrase. Within the depths of the poignant assessment, we will explore the book is main harmonies, analyze its enthralling publishing fashion, and submit ourselves to the profound resonance that echoes in the depths of readers souls.

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