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Dr. Trading and Profit and Loss Account for the year ended 31st March, 2016 Cr.

Particulars	₹	₹	Particulars	₹	₹
To Opening Stock	77.	2,00,000	By Sales	33,00,000	
To Purchases	22,00,000	0.00.0000000000000000000000000000000000	Less: Returns	1,00,000	32,00,000
Less: Returns	80,000	21,20,000	By Closing stock		4,00,000
To Carriage inwards	1,1	50,000	2.5		
To Wages		80,000			
To Gross profit c/d		11,50,000		l l	
		36,00,000		l [	36,00,000
To Salaries		2,60,000	By Gross profit b/d	l [	11,50,000
To Insurance	1,20,000	TAPETONE-	By Commission		
Less: Prepaid	60,000	60,000	receivable		50,000
To Bad debts	1.0	10,000	I middhia riishi		A - 1 ( )
To Printing and stationery		80,000			
To Depreciation on		940.4850.6650			
furniture		70,000			
(7,00,000 x 10/100)		10-200000			
To Commission		10,000			
To Net profit (transferred		7,10,000			
to capital A/c)			,	1	
1000		12,00,000		[	12,00,000

# **Solved Questions On Final Accounts**

J Elliott

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