

## In the books of Brijesh

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

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

# Solved Questions On Final Accounts

**Dr. S. K. Singh**



## Solved Questions On Final Accounts:

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Gupta, 2023-07-30 1 Introduction to Accounting 2 Basic Accounting Terms or Terminology 3 Theory Base of Accounting Accounting Principles Fundamental Assumptions or Concepts 4 Accounting Standards 5 Double Entry System 6 Process and Bases of Accounting 7 Origin of Transactions Source Documents and Vouchers 8 Accounting Equation 9 Rules of Debit and Credit 10 Recording of Business Transactions Books of Original Entry Journal 10A Accounting for Goods and Services Tax GST 11 Ledger 12 Special Purpose Subsidiary Books I Cash Book 13 Special Purpose Subsidiary Books II 14 Bank Reconciliation Statement 15 Trial Balance and Errors 16 Rectification of Errors 17 Depreciation 18 Provisions and Reserves 19 Capital and Revenue Expenditures and Receipts 20 Financial Statements Final Accounts Without Adjustment 21 Financial Statement Final Accounts With Adjustment I Project Work I Appendix Dictionary of Accounting **CBSE Acc. 12**

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