

Course
&
Test Series

Self-Made Assignment - MS Word

Preparation of Final Accounts - Trading Account

Prepare Trading Account Of Following Transactions:

Question 1: Prepare a Trading Account for the year ended 31 March 2025.
(Hint - Gross Profit is 131,500)

- Opening Stock: ₹50,000
- Purchases: ₹130,000
- Purchases Returns: ₹10,000
- Factory Rent: ₹10,000
- Sales: ₹315,000
- Sales Returns: ₹15,000
- Wages: ₹8,000
- Carriage Inwards: ₹3,500
- Manufacturing Expenses: ₹8,900
- Customs Duty: ₹2,100
- Dock Charges: ₹3,000
- Coal, Gas & Water: ₹3,000
- Factory Manager's Salary: ₹12,000
- Commission on Purchases: ₹8,000
- Closing Stock: ₹60,000

Question 2: From Mr. Sudarshan's ledger as at 31 March 2025.
(Hint - Gross Profit is 56000)

- Opening Stock: ₹12,500
- Purchases: ₹100,000
- Sales: ₹150,000
- Returns Outward: ₹5,000
- Returns Inward: ₹10,000
- Salaries: ₹4,400
- Wages: ₹7,500
- Rent: ₹2,750
- Carriage Inwards: ₹2,500
- Carriage Outwards: ₹750
- Power, Coal & Gas: ₹1,000
- Closing Stock: ₹34,500



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