



(A)

Trading Account
For the year ending 31st March, 2020

Dr.		Cr.	
Particulars	Rs.	Particulars	Rs.
To Adjusted Purchases	15,00,000	By Sales	21,40,000
To Freight and Packing	15,000	Less: Sales Returns	40,000
To Factory Expenses	60,000		
To Gross Profit	5,25,000		
	21,00,000		21,00,000

(B)

Trading Account
For the year ending.....

Dr.		Cr.	
Particulars	Rs.	Particulars	Rs.
To Adjusted Purchases	5,50,000	By Sales	6,88,000
To Wages	40,000		
To Gross Profit	98,000		
	6,88,000		6,88,000