



(A)

**Computation of Closing Stock**

Opening Stock + Purchase - Purchase Returns + Carriage Inwards + Gross Profit = Sales - Sales Returns + Closing Stock

$$5,000 + 10,000 - 900 + 1,000 + 6,000 = 16,000 - 1,000 + \text{Closing Stock}$$

$$21,100 = 15,000 + \text{Closing Stock}$$

$$\text{Closing Stock} = 21,100 - 15,000 = ₹6,100$$

**Computation of Cost of Goods Sold**

Opening Stock + Purchase - Purchase Returns + Carriage Inwards - Closing Stock

$$= 5,000 + 10,000 - 900 + 1,000 - 6,100$$

$$= ₹9,000$$

(B)

Opening Stock + Purchase - Return Outwards + Freight Inwards = Sales - Return Inwards + Closing Stock + Gross Loss

$$38,000 + 3,40,000 - 4,000 + 26,000 = 3,60,000 - 5,000 + \text{Closing Stock} + 20,000$$

$$4,00,000 = 3,75,000 + \text{Closing Stock}$$

$$\text{Closing Stock} = 4,00,000 - 3,75,000 = ₹25,000$$