



**Trading Account**  
**For the year ending 31st March, 2024**

Dr.

Cr.

<b>Particulars</b>	<b>Rs.</b>	<b>Particulars</b>	<b>Rs.</b>
To Opening Stock	40,000	By Sales	3,80,000
To Purchases	4,00,000	Less: Sales Returns	20,000
Less: Purchases Returns	80,000	By Closing Stock	1,20,000
To Carriage Inwards	20,000		
To Wages and Salaries	50,000		
<b>To Gross Profit</b>	<b>50,000</b>		
<b>Total</b>	<b>4,80,000</b>	<b>Total</b>	<b>4,80,000</b>

