



Others	\$1,000.00		
TOTAL OVERHEAD	\$81,000.00		
TOTAL MATERIALS, LABOR, AND OVERHEAD	\$273,000.00	TOTAL	\$273,000.00

[Your Company Name]
TRADING ACCOUNT
 For the Period [Date] to [Date]

DEBIT		CREDIT	
PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
Opening Stock	\$133,000.00	Sales	\$390,000.00
Purchases	\$55,000.00	Sales Returns and Allowances	\$12,000.00
Purchase Returns and Allowances	\$5,000.00	Net Sales	\$378,000.00
Net Purchases	\$50,000.00	Stock	\$10,000.00
Wages	\$72,000.00		
Insurance Premium	\$17,000.00		
Clearing Charges	\$3,000.00		
Dock Charges	\$2,000.00		
Fuel Expenses	\$20,000.00		
Total Expenses	\$134,000.00		
Balancing Item: Gross Profit Transferred to Profit and Loss Account	\$91,000.00		
TOTAL	\$388,000.00	TOTAL	\$388,000.00

Final Account In Construction Template

Marcel A. Müller



Final Account In Construction Template:

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