

# Manufacturing Trading & Profit & Loss Account

For the Year Ended 31st March, 2024

## MANUFACTURING ACCOUNT

Particulars	Amount (â,¹)
To Raw Material Opening Stock	60,000
To Purchases	3,00,000
To Carriage Inwards	10,000
To Wages	80,000
To Power & Fuel	15,000
To Factory Expenses	25,000
Less: Raw Material Closing Stock	(70,000)
<b>Cost of Manufacturing</b>	<b>4,20,000</b>

## TRADING ACCOUNT

Particulars	Amount (â,¹)
To Cost of Manufacturing (from above)	4,20,000
To Opening Stock (Finished Goods)	30,000
To Freight Outwards	6,000
To Gross Profit c/d	84,000
<b>By Sales</b>	<b>5,00,000</b>
By Closing Stock (Finished Goods)	40,000
<b>Total</b>	<b>5,40,000</b>

## PROFIT & LOSS ACCOUNT

Particulars	Amount (â,¹)
To Administration Expenses	20,000
To Selling Expenses	12,000
To Depreciation	8,000
<b>To Net Profit</b>	<b>44,000</b>
<b>By Gross Profit b/d</b>	<b>84,000</b>
<b>Total</b>	<b>84,000</b>

**IMPORTANT NOTES**

- This format combines Manufacturing, Trading, and Profit & Loss accounts, suitable for manufacturing businesses.
- Manufacturing Account shows the cost incurred in producing goods.
- Trading Account reflects the gross profit/loss from selling manufactured goods.
- Profit & Loss Account calculates the final net profit after deducting operational expenses.
- Figures shown are sample values; actual financials depend on specific business records.