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Scott C. Dulebohn

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and balance sheet are prepared these two documents are

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web the books of account then there may be certain items

recorded in current year s books which actually relate to the

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adjustments are listed below closing stock adjustment entry

closing stock a c dr to trading a c the closing stock is treated

in the final accounts as follows on the credit side of trading a

c shown as separate item on the assets side of the balance

sheet shown as a separate item

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amount of closing stock on 31st march 2022 was 15 000 3

salary paid in advance amounting to 5 000 4 commission

amounting to 1 500 is still to be received 5 rent received in

advance amounts to 3 000