

**Performa of Trading account**  
**Trading account**

<b>Dr.</b>		<b>Cr.</b>	
<u>Expenses/losses</u>	<u>Amt</u>	<u>Revenue/Gain</u>	<u>Amt</u>
To Opening Stock		By Sales	
Or		Less: Sales Return	
Stock in the beginning		or	
To Stock:		Return inward	
Raw material		By Closing stock	
Work in progress      or		or	
Semi manufactured goods   or		stock on 31-12-2018	
Partly manufactured goods		or	
Finished Goods		stock at the end of the year	
		or	
To Purchases		By stock:	
Less: Purchase return		Raw material	
Or		Work in progress	
Return outward		Finished goods	
Less: Goods taken by proprietor		By Gross loss- transferred to	
		Profit & Loss a/c	
(if in adjustment)		(if debit side exceeds the	
Less: Goods given as charity		credit side)	
(if in adjustment)			
Less: Goods given in sample			
(if in adjustment)			
To carriage or cartage or			
Carriage inward   or			
Carriage and freight			
To Octroi or local taxes			
To Import duty, customs,			
Landing charges, clearing charges			
To Wages or productive			
To Manufacturing expenses			
Gross Profit transferred to Profit &			
Loss a/c			
(if credit side exceeds the			
debit side)			