

Trading Account (Sample Format)			
Particulars	Amount	Particulars	Amount
To Opening Stock		By Sales	
To Purchases		(Less Sales Returns)	
(Less Return Outwards)		By Scrap Sales	
To Wages (Adjust O/S & Prepaid)		By Abnormal Loss of Stock	
To Carriage Inwards		By Closing Stock	
To Freight, Octroi & Cartage		By Gross Loss (Transfer to P&L A/c)	
To Fuel & Power			
To Gross Profit (Transfer to P&L A/c)		www.AccountingCapital.com	

*Please feel free to add as many rows as you see fit.

*All rights reserved (www.AccountingCapital.com)

<https://www.accountingcapital.com/basic-accounting/trading-account-accounting/>