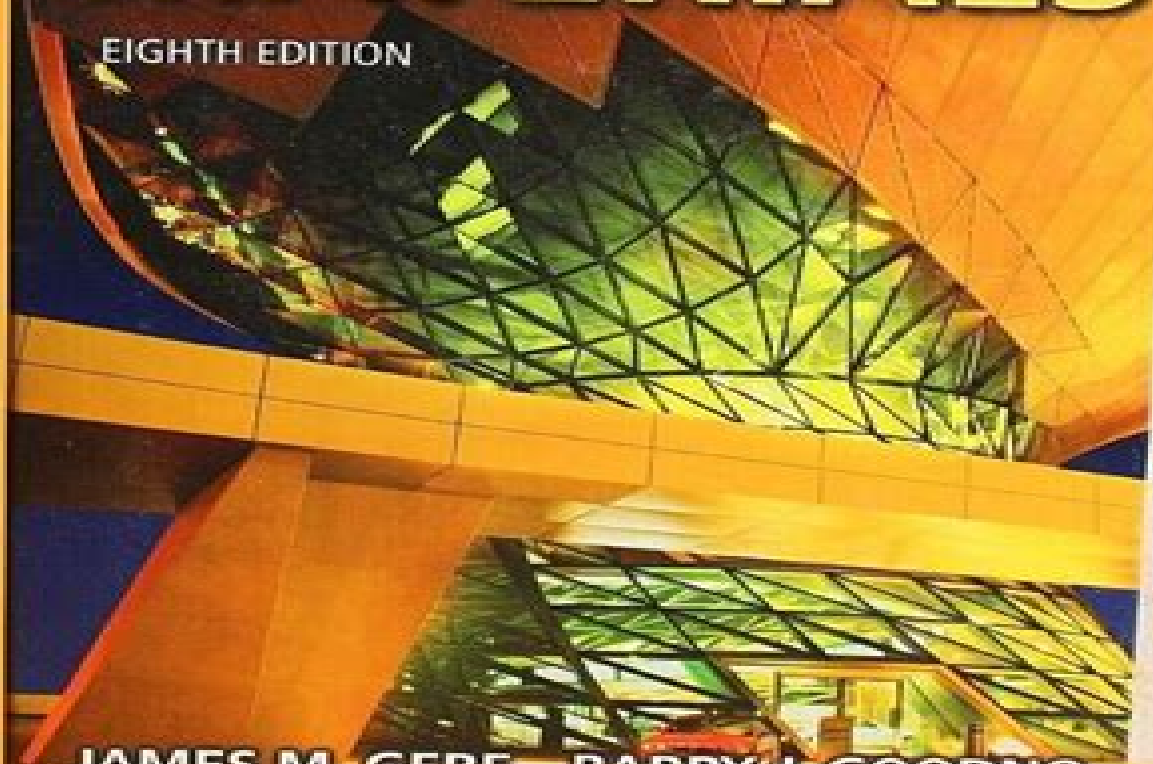


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web the books of account then there may be certain items recorded in current year s books which actually relate to the previous year or the next year unless such items are duly adjusted in the books of account the final accounts will not reveal the true and fair view of the state of affairs of the business treatment of adjustments in final accounts

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web feb 27 2018 3 some important and common 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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web jun 15 2023 1 outstanding wages amounting to 500 2 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