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statements prepared at the end of an  
accounting period which show the  
company s financial performance and  
position for that period adjustments  
to the final accounts are therefore  
made to ensure that

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financial position of a particular  
organization and to get them  
accounts at the end of a fiscal year  
is known as final accounts a journal  
is recorded and prepared regularly  
and transferred to a ledger to get  
final accounts prepared

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to the accounts prepared by a  
business entity at the end of every  
financial year the final accounts  
depict a clear and accurate  
financial position of the entity  
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adjustment models were applied as a  
result this analysis recommends  
experimentati on with using separate  
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the ticket incumbent races top of  
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final accounts with adjustments  
refer to the process of preparing  
financial statements that take into  
account various adjustments in order  
to present a more accurate and  
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financial performance and  
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web the three following financial  
statements are prepared for the  
preparation of final accounts i  
trading account it shows gross  
profit loss of the business ii  
profit loss account it shows the net  
profit loss of the business iii  
balance sheet it

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those accounts that are prepared by  
a joint stock company at the end of  
a fiscal year the purpose of  
creating final accounts is to  
provide a clear picture of the  
financial position of the  
organisation to its management  
owners or any other users of such  
accounting information

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stage of the accounting process  
where the different ledgers  
maintained in the trial balance  
books of accounts of the business  
organization are presented in the  
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of the entity for a specified period  
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function of accounting includes  
computing the net result of  
operations of the business for the  
current period to meet out this

purpose income statement and balance  
sheet are prepared these two  
documents are popularly called as  
final accounts it is the last phase  
of accounting process

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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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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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closing stock on 31st march 2022 was  
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received 5 rent received in advance  
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