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Fundamentals Of Accounting Answer Key

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If margin is 33 1/3% we can calculate, per book, that mark-up is 50%, Mark-up equals Gross profit, i.e. $29,400 \times 50\% = 14,700$. (c)

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Sales, i.e. turnover, will be Cost of goods sold + Mark-up = 29,400 + 14,700 = 44,100.

(d) Total expenses = 70% of Gross profit = 14,700 x 70% = 10,290.

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Fundamentals of Accounting (ii) When Accrual Basis of Accounting is followed:

www.afzalur.com Solution Total Sales = Cash Sales (Rs.3,90,000) + Credit Sales (Rs.1,60,000) 5,50,000 Less: Total Expenses for the Year 2,70,000 Net Income 2,80,000

Note: Rs. 80,000 on account of expenses still to be paid relate to this year and hence are to be charged to the revenue of this year.

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Accounting Process (a) Theoretical Framework (meaning, scope and usefulness of Accounting; Generally Accepted Accounting Principles, Concepts and Conventions)

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The accrual basis of accounting generally provides a better indication of company performance and financial condition than does the cash basis.

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With the accounting equation, Accounts receivable (Asset) increases and Revenue (Equity) increases. Account (1) Type of account (2) Normal Balance (3) Financial statement (4) Time period Accounts receivable Asset Debit Balance Sheet A specific point in time Revenue Equity Credit Income Statement Period of time 7.

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Decreasing cash decreases assets; decreasing accounts payable decreases liabilities.
Assets (decrease) = Liabilities (decrease) + Equity (no change). 9.

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