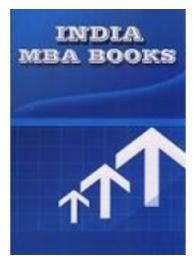
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UNIT-III: Preparation of Final Accounts: Objective and need for preparation of Income Statements- Form and contents of income statements - Preparation of Trading Account, Profit and Loss Account with adjustments. Preparation of Balance Sheet - Objectives and need for balance sheet - form and contents of balance sheet-Preparation of balance sheet with Adjusting Closing Entries relating to Depreciation on Fixed Assets (Straight Line Method and Written Down Value Method), outstanding expenses, prepaid expenses, Income received in advance, accrued income, debtors, creditors and closing stock. (NP)

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