

A level

# ACCOUNTING

## 3rd edition

GM 101

**PROFIT AND LOSS ACCOUNT**  
For the year ended 31 December

	Notes	This year	Last year
<b>TURNOVER</b>	2	1,412,496	1,707,771
Cost of Sales		607,278	680,337
<b>GROSS PROFIT</b>		805,218	1,027,434
Net Operating Expenses	3	247,212	247,212
Administrative Expenses		7,300	7,300
<b>OPERATING PROFIT</b>		550,706	772,922
Finance Costs		27,586	27,586
<b>PROFIT</b>		523,120	745,336
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# Harold Randall A Level Accounting 3rd Edition Answers

**Karin Nielsen-Saines**



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