

Particulars	Amount (in ₹)	Amount (in ₹)
Equity and Liabilities		
Shareholders fund:		
Common Stock	50,000	
Retained Earnings	60,000	1,10,000
Liabilities:		
Current Liabilities		
Accounts Payable	25000	
Short Term Loan	10000	
Accrued Liabilities	8000	43,000
Long Term Liabilities		
Long-Term Loans	60,000	
Deffered Tax Liabilities	12,000	72,000
Total		2,25,000
Assets:		
Current Assets		
Cash and Cash Equivalents	50,000	
Accounts Receivable	30,000	
Inventory	20,000	
Prepaid Expenses	5,000	1,05,000
Fixed Assets		
Property, Plant, and Equipment	1,50,000	
Accumulated Depreciation	-30,000	
Net Fixed Assets		1,20,000
Total		2,25,000

Accounting Eastern Cape 2013 Exemplar

JE Gale



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