

7 (A)

WALE

Statement of Affairs as at 31st December 2022

Closing capital 196,000		Fixed Assets	
		Premises	280,000
Current Liabilities		Current Assets	
Creditors	13200	Stock	62000
Loan	150,000	Debtors	4800
	163200	Bank	12400
	359200		79200
			359200

(B)

WALE

Statement of Profit for the year ended 31st Dec 2022

Closing capital		196,000
Add: Drawings		17,300
		213,300
Less: Opening capital	100,000	
Additional capital	8,000	(108,000)
NET PROFIT		105,300

C

WALE

BALANCE SHEET AS AT 31ST DECEMBER 2022

Opening Capital (100,000 + 8,000)		108,000	Fixed Assets	
Add: Net profit		105,300	Premises	280,000
		213,300	Current Assets	
Less: Drawings		17,300	Stock	62,000
		196,000	Debtors	4,800
Current Liabilities			Bank	12,400
Creditors	13,200			79,200
Loan	150,000	163,200		
		359,200		359,200

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ICAEW Financial Accounting and Reporting, for Exams in 2014 Institute of Chartered Accountants in England and Wales, Institute of Chartered Accountants in England and Wales Staff, BPP Learning Media (Firm), BPP Learning Media (Firm) Staff, 2013 *Financial Accounting N4* Rohelna Burger, 1996 *Financial Accounting 2*, 1992 **FINANCIAL ACCOUNTING in Q and A** Folurunsho MEJABI, 2017-01-01 Wisdom is not a product of schooling but of the lifelong attempt to acquire it Albert Einstein was quoted as saying I think the big mistake in schools is trying to teach children anything and by using fear as the basic motivation Fear of getting failing grades fear of not staying with your class etc Interest can produce learning on a scale compared to fear as a nuclear explosion to a firecracker This book presents a new learning style evident with today's students and addresses accounting industry changes as well This textbook is not written as a reference text rather it is written in another form where knowledge can be bridged and tested through questions and answers in a multiple choice format To gain most from the text we would advise you to read topics relevant to the multiple choices so as to be able to attempt the questions raised The answers to the questions are provided towards the back pages of the text The book will not in small measure assist students in preparation for their regular academic and professional exams Accounting has evolved over the years especially in the areas of Standard setting and adoption of International Financial Reporting Standards around the globe The book basically covers introductory parts of basic financial accounting and book keeping It is good starting point for accounting students accountants corporate gurus and managers of businesses Don't forget that The more that you read the more things you will know The more that you learn the more places you'll go *Advanced financial accounting* Richard Lewis, 1988

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