

5 b Assets – Increase inventory

c Assets – Increase bank, decrease trade receivables

d Assets – Increase trade receivables, decrease inventory

e Assets – Decrease cash

Liabilities – Increase trade payables

Liabilities – No effect

Liabilities – No effect

Liabilities – Decrease loan

6

Bharwani Traders			
Statement of financial position at 1 November 20–4			
	\$		\$
Assets		Liabilities	
Machinery (19 000 + 7 000)	26 000	Capital	35 000
Motor vehicles	6 000	Loan – Lenders Ltd	8 000
Inventory	4 900	Trade payables (8 000 – 3 000)	5 000
Trade receivables (3 000 – 500)	2 500		
Bank (10 100 – 3 000 + 8 000 – 7 000)	8 100		
Cash	500		
	<u>48 000</u>		<u>48 000</u>

Answer Key For Southwestern Accounting

Marco Cascella



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