

NAME: EZINA Stanley Heanyi  
 Matric No: ~~18/SMS/03/18~~ 18/SMS03/012

① Particulars		Particulars	
To material issued	25,000	By certified work	545,000
To material purchase	195,000	By uncertified work	—
To wages	150,000	By plant loss	20,000
To plant	100,000	By material left	28,000
To wages accrued	5,000		
To direct expense	55,000		
To direct expense	1,150	By profit and loss	1,650
To head office expenses	10,500		
To Profit and loss			
* / c	591,650	B/d	591,650
To profit and loss		( $\frac{2}{3} \times 1650 \times 90\%$ )	990
A / c	1650	By profit and loss	
		B/d	
		By excess	<u>660</u>
	<u>1650</u>		<u>1650</u>