

Gabriel mercy ojama  
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	Assumed loss Method					Method			
	Pen	File	Ruler	Paper		Pen	File	Ruler	Paper
Capital	-	-	6000	-	Bal b/d	20000	140000	102000	49000
Cash	-	57,600	62,400	24,000	Capital	9,600	48000	-	7200
Cash	-	58,800	25,00	16,800					
Cash	2,600	22,800	7,200	6,000					
Realisation	7,200	4,800	1,200	1,200					
	27,800	144,000	102,000	49,000		25,800	144,000	102,000	49,000

Realisation a/c

Non-current asset	264,000	Cash	309,000
Inventory	138,400	Cash	160,800
Receivables	100,800	Cash	57,600
Realisation	9,600	Capital	7200
		File	4800
		Ruler	1,200
		Paper	1,200
	<u>512,800</u>		<u>512,800</u>

Realisation	390000	Realisation	9,600
Realisation	100,800	Payables	86,400
Realisation	57,600	Loan - File	60,000
		Ruler	40,000
		Capital: File	57,600
		Ruler	62,400
		Paper	24,000
		Capital: File	58,800

Ruler 25,200

paper 16,800

Spitel :- pen 21,600

Ruler 7,200

Paper 6,000

file

498,400

498,400