

OFFICE:
#3 Market Road
Ruruadaolu,
08 RUFUOLA
Port Harcourt

NAME: EBENEZER OMASIKHIN BSC(H)
MTRIC NO: 1415302015
Department: ACCOUNTING
COURSE CODE: 201

Capital A/c

General	Pen (₦)	File (₦)	Rule (₦)	Paper (₦)		Pen (₦)	File (₦)	Rule (₦)	Paper (₦)
Current a/c	-	-	6000	-	Bal b/d	20000	100000	102000	40000
Cash	-	5000	62000	2000	current a/c	8000	40000	-	8000
Cash	-	5000	20000	4000					
Cash	2000	2000	12000	6000					
Realisation	1200	4000	1200	1200					
	<u>2800</u>	<u>14000</u>	<u>102000</u>	<u>4000</u>		<u>28000</u>	<u>144000</u>	<u>102000</u>	<u>48000</u>

Realisation A/c

Non-current assets	260000	Cash	340000
Inventory	138000	Cash	100000
Receivables	150000	Cash	57000
Realisation	7000	Capital: Pen	7000
		File	4000
		Rule	1200
		Paper	1200
	<u>512000</u>		<u>512000</u>

Cash A/c

Realisation	240000	Realisation	7600
Realisation	100000	payables	86400
Realisation	51000	loan - File	60000
		Index	40000
		Capital: File	51500
		Index	62400
		paper	24000
		Capital: File	58000
		Index	25200
		paper	16500
		Capital: Pen	21000
		Index	7200
		paper	6000
		File	23500
	<u>498400</u>		<u>498400</u>