

| | Pen (₦) | file (₦) | ruler (₦) | paper (₦) | | pen (₦) | file (₦) | ruler (₦) | paper (₦) |
|-------------|---------------|----------------|----------------|---------------|-------------|---------------|----------------|----------------|---------------|
| current a/c | — | — | 6000 | — | Bal b/d | 20,000 | 100,000 | 100,000 | 40,000 |
| Cash | — | 57,600 | 62,400 | 74,000 | current a/c | 8,800 | 44,000 | — | 8000 |
| Cash | — | 58,000 | 25,200 | 16,800 | | | | | |
| Cash | 21,600 | 22,800 | 7200 | 6000 | | | | | |
| Realisation | 7200 | 4800 | 1200 | 12000 | | | | | |
| | <u>28,800</u> | <u>144,000</u> | <u>102,000</u> | <u>48,000</u> | | <u>28,800</u> | <u>144,000</u> | <u>102,000</u> | <u>48,000</u> |

Realisation A/c

| | ₦ | | ₦ |
|-------------|----------------|--------------|----------------|
| Inventory | 264,000 | Cash | 340,000 |
| receivable | 138,400 | Cash | 100,800 |
| Realisation | 100,800 | Cash | 57,600 |
| realisation | 9600 | Capital: pen | 7200 |
| | | file | 4800 |
| | | ruler | 1200 |
| | | paper | 1200 |
| | <u>512,800</u> | | <u>512,800</u> |

427,000
475,600

Cash A/c

| | ₦ | | ₦ |
|-------------|----------------|---------------|----------------|
| realisation | 340,000 | Realisation | 9,600 |
| realisation | 100,800 | payables | 861,400 |
| 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 |
| | | Capital: pen | 21,600 |
| | | ruler | 7,200 |
| | | paper | 6,000 |
| | | file | 22,800 |
| | <u>498,400</u> | | <u>498,400</u> |