

Longe Tesugabla Samuel

19/Sms02/2053

Acc 301

	Pen(₦)	File(₦)	Ruler(₦)	Paper(₦)		Pen	File(₦)	Ruler	Paper
current acc	-	-	6,000	-	Ruler	20,000	100,000	102,000	40,000
cash	-	57,600	62,400	24,000	current acc	8,800	44,000	-	3,000
cash	-	58,800	15,200	16,800					
cash	21,600	22,800	7,200	6,000					
realisation	7,200	4,800	1,200	1,200					
	<u>29,800</u>	<u>144,000</u>	<u>102,000</u>	<u>48,000</u>		<u>29,800</u>	<u>144,000</u>	<u>102,000</u>	<u>48,000</u>

Realisation a/c

Non-current assets	264,000	Cash	340,000	+
Inventory	138,400	Cash	109,800	
Receivable	100,800	Capital Cash	59,000	
Realisation	9,600	Capital Pen	7,200	
		File	4,800	
		Ruler	1,200	
		Paper	1,200	
		paper	1,200	
	<u>512,800</u>		<u>513,800</u>	

Cash a/c

Realization	340,000	Realisation	9,600	+
Realisation	109,800	Payables	86,400	
Realisation	58,600	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	23,800	

Cash 910

#	#
<u>498,400</u>	<u>498,400</u>