

Olatinwa Al-Ameen 18/11/2022/042 ACC201

Assumed loss method

Capital %

	Pen ^{At}	File ^{At}	Ruler ^{At}	Paper ^{At}		Pen ^{At}	File ^{At}	Ruler ^{At}	Paper ^{At}
Current	-	-	6000	-	Bal b/p	20000	100000	102000	40000
Cash	-	57600	62400	24000	Current %	8800	44000	-	8000
Cash	-	58800	25200	16800					
Cash	21600	22800	7200	6000					
Realisation	7200	4800	1200	1200					
	<u>28800</u>	<u>144000</u>	<u>102000</u>	<u>48000</u>		<u>28800</u>	<u>144000</u>	<u>102000</u>	<u>48000</u>

Realisation %

Non-current assets	264000	Cash	240000
Inventory	128400	Cash	100800
Receivables	100800	Cash	57600
Realisation	9600	Capital: Pen	7200
		File	4800
		Ruler	1200
		Paper	1200
	<u>512800</u>		<u>512800</u>

Cash %

Realisation	240000	Realisation	9600
Realisation	100800	Payables	86400
Realisation	57600	Loan: File	60000
		Ruler	40000
		Capital: File	57600
		Ruler	62400
		Paper	24000
		Capital: File	58800
		Ruler	25200
		Paper	16800
		Capital: Pen	21600
		Ruler	7200
		Paper	6000
		File	22800
	<u>498400</u>		<u>498400</u>