

@ alms! Okunwe Chidinwa Joan
 matric no: 1915ms021057
 Department: Accounting

	Debit	File (a)	File (a)	Reference		Debit	File (a)	File (a)	Per
credit	-	-	6,000	-	Bal b/d	20,000	109,000	109,000	4,000
cash	-	52,600	62,400	24,000	mat 9/c	8,800	14,000	-	3,200
Cash	-	58,800	20,200	16,800					
cash	21,600	22,800	2,200	6,000					
realisation	8,200	4,800	1,200	1,200					
	<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/c	
Accountant's A/c	264,000	3,40,000
Inventory	138,400	10,0,000
Realisable	100,000	
realisation	9,600	3,200
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