

18/5/2022/026 Glaxo Ameerah Pharmacy

Assumed 100 method

Capital A/c

| | Pen File | Ruler | Paper | | Pen File | Ruler | Paper |
|-------------|---------------|----------------|----------------|-------------|---------------|---------------|----------------|
| Current A/c | - | 6,000 | - | Bal B/d | 20,000 | 100,000 | 100,000 |
| cash | 57,600 | 624,000 | 24,000 | CURRENT A/c | 8,800 | 44,000 | - |
| cash | 58,000 | 25,000 | 16,000 | | | | |
| cash | 21,600 | 22,800 | 7,200 | | | | |
| realization | 7,200 | 4,800 | 1,200 | | | | |
| | <u>28,000</u> | <u>144,000</u> | <u>102,000</u> | | <u>28,000</u> | <u>44,000</u> | <u>102,000</u> |

Realisation A/c

| | | | | | |
|-------------------|----------------|--------------|--|--|----------------|
| Non-current asset | 264,800 | | | | |
| Inventory | 192,400 | cash | | | 840,000 |
| Receivables | 100,800 | cash | | | 100,800 |
| Realisation | 9,600 | cash | | | 57,600 |
| | | capital: pen | | | 7,200 |
| | | file | | | 4,800 |
| | | Ruler | | | 1,200 |
| | | paper | | | 1,200 |
| | <u>512,800</u> | | | | <u>512,800</u> |