

ESSENWORTH Victor CH/BURKE
 18/5/73 02/023
 ACC 301

Assumed loss method.

Current A/c	Pen	Capital A/c				Pen	file	ruler	paper
		file	ruler	paper					
	-	-	6000	-	20000	100000	15200	4000	
cash	-	57600	6200	24000	1900	44000	-	2050	
cash	-	58800	28000	16800					
cash	21600	22800	7200	6000					
realisation	7200	4800	12000	12000					
	28800	144000	102000	48000	28800	144000	15200	4000	

Realisation A/c

Non Current Assets	264000	Cash	340000
Inventory	188000	cash	100500
Receivables	100800	cash	57600
Realisation	21600	Capital pen	7200
		file	4800
		ruler	1200
		paper	1200
	<u>512800</u>		<u>512500</u>

	Cash A/c		
d Realisation		Realisation	9800
Realisation	840000	Payables	56400
Realisation	100000	Loan file	60000
Realisation	57600	ruler	40000
		capital file	37600
		ruler	62400
		paper	24000
		capital file	58300
		ruler	25200
		paper	16300
		pen	21600
		capital ruler	72000
		paper	6080
		file	25200
	498400		498400