

Account: Income Statement and Balance Sheet Exercises

Made by Ben :)

(1) The following is a trial balance for George Anderson after his first year of trading, at 31 December 2014.

WHERE IT GOES	NAME	£ (dr)	£ (cr)	ADJUSTMENTS
	Sales		40,000	
	Purchases	18,500		
	Wages and Salaries	5,100		
	Repairs and Maintenance	1,300		
	Heating and Lighting	900		
	General Expenses	1,200		
	Insurance	800		
	Cash at Bank	2,200		
	Cash in Hand	1,300		
	Trade Receivables	4,100		
	Trade Payables		3,400	
	Premises	30,000		
	Fixtures and Fittings	10,000		
	Motor Vehicle	8,000		
	Capital at Jan 1 2014		52,000	
	Drawings	12,000		

(1) Inventory at 31 December 2014 was valued at £4,500

HINTS:

Read the opening sentence carefully (COS/COGS)

List of where it goes:

Net Sales * 1
 Net Purchases * 1
 Expenses * 5
 Current Assets * 3
 Current Liability * 1
 Non-Current Assets * 3
 Financed By * 2

TASK:

- (i) Complete the left hand column of where each account should go (Use the hints)
- (ii) Using part (i), complete an Income Statement and Balance Sheet

Accounting Exercises And Answers Balance Sheet

Lloyd Morey, William Burtis Castenholz



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Solutions to Problems and Answers to Questions in Principles of Accounting Harry Anson Finney,1923

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