#### Elton makes up his accounts to 31 Dec each year. His balance sheet at 31 Dec 20X8 showed the following position:

Non-current assets:		\$
Shop		17.600
Current assets:		
Inventory	5,343	
Accounts receivable	4,504	
Cash	2,801	
		12,648
		30,248
Capital Account:		
Balance at 1 Jan 20X8	16,730	
Net profit for 20X8	4,708	
	21,438	
Drawing	4,620	
		16.818
Non-current liabilities:		
10% Loan		8.000
Current Liabilities:		4016F4 0070Y
Accounts Payable		5,430
50 65 50 m 115 11 7 15 10 10 10 10 10 10 10 10 10 10 10 10 10		30,248

# Notes: (A) Accounts receivable consist of : (B) Accounts payable consist of :

			THE RESERVE OF THE PARTY OF THE
E	2,600		
F	987	M	2,840
G	536	N	1.990
H	381	0	600
	4,504		5,430

#### The following transactions took place during Jan 20X9:

- 3 G settled his account in full
- 5 Paid \$847 to N
- 8 R returned as faulty, goods with an invoice value of \$264 and paid off the balance ow
- 12 Sold goods to G, invoice value \$706
- 18 Purchased goods on credit from P. invoice value \$746
- 19 E paid his account subject to a discount of 2% for prompt payment
- 24 Paid O subject to 1.5% discount for early settlement
- 28 Bought goods on credit from O with invoice value \$203
- 31 Returned goods to P, invoice value \$76

#### You are required to prepare:

- (A) Ledger accounts relating to all the above matters
- (B) trial balance at 31 Jan 20X9

# **Accounting Solutions To Exercises**

**Léo Pomar** 

**Accounting Solutions To Exercises:** 

#### **Accounting Solutions To Exercises** Book Review: Unveiling the Power of Words

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