Study unit 1: Nature of Accounting and Basic Concepts

QUESTION 1 Figs.

Mrs. Whight is the accountant of Se Better Limited. She is struggling to classify payables, closing inventory and purchases in the financial statements.

1.1 With reference to the above accounts define the following to Mrs. Wright to help him with her financial statements:

620

a) Current Liabilities

b) Expenses (3)

c) Current Assets (2)

 Discuss the objectives of financial statements according to the accounting framework.

QUESTION 2:

The assets and liabilities of ABC Limited entity. The Grey Shop were as follows as at 31 December 2023:

	2023
Land and Buildings	50 000
Prayables:	6 000
Equipment	15,000
Machinery	15 000
Elanik owendraft	4 520
Long term loan .	60 000
Receivables	3 000
Invertories	5 500
investments	15 000
Petty cash	150

The owner did not make any capital contributions or cash withdrawals for the year.

Accounting Bmcc Acc1

Chao Zhang



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