

BALANCE SHEET ACCOUNTS SECTION		DEBIT	CREDIT
Capital	81		2 500 000
Drawings	82	45 000	
Land and equipment	83		
Accumulated depreciation on vehicles	84		
Vehicles	85	920 000	
Accumulated depreciation on vehicles	86		140 000
Fixed deposit (Allied Bank)	87	200 000	
Inventory (1 July 2020)	88	40 000	
Trade receivables control	89		
Bank	90		
Post office cash	91		
Trade payables control	92		64 000
Allowance for credit losses	93		2 500
Loan: Trust Bank (10% p.a.)	94		240 000
NOMINAL ACCOUNTS SECTION			
Revenue	1		
Purchases	2		
Purchase returns	3		10 400
Settlement discount received	4		11 500
Interest on fixed deposit	5		20 000
Rent received	6		10 000
Carriage on sales	7		
Credit losses	8		
Consumable stores	9		
Insurance	10	11 500	
Salaries	11	192 000	
Water and electricity	12	26 800	
Carriage on purchases	13	19 650	
Import duty	14	17 500	
Interest on loan	15	21 300	
		3 844 400	3 844 400

Statement of Profit or Loss for the year ended 30 June 2021

Sales	699 800
Less: Purchase returns	(26 500)
Net sales	673 300
Less: Carriage on sales	(10 400)
Net sales	662 900
Less: Credit losses	(2 500)
Net sales	660 400
Less: Cost of sales	(273 000)
Gross profit	387 400
Less: Salaries	(192 000)
Less: Water and electricity	(26 800)
Less: Carriage on purchases	(19 650)
Less: Import duty	(17 500)
Less: Interest on loan	(21 300)
Less: Insurance	(11 500)
Net profit	107 750

Accounting Paper N4 Fet

R Sandford



Accounting Paper N4 Fet:

Unveiling the Magic of Words: A Review of "**Accounting Paper N4 Fet**"

In some sort of defined by information and interconnectivity, the enchanting power of words has acquired unparalleled significance. Their power to kindle emotions, provoke contemplation, and ignite transformative change is actually awe-inspiring. Enter the realm of "**Accounting Paper N4 Fet**," a mesmerizing literary masterpiece penned by way of a distinguished author, guiding readers on a profound journey to unravel the secrets and potential hidden within every word. In this critique, we shall delve into the book's central themes, examine its distinctive writing style, and assess its profound effect on the souls of its readers.

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