

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	<u>2,801</u>	
		<u>12,648</u>
		<u>30,248</u>
Capital Account:		
Balance at 1 Jan 20X8	16,730	
Net profit for 20X8	<u>4,708</u>	
	<u>21,438</u>	
Drawing	<u>4,620</u>	
		16,818
Non-current liabilities:		
10% Loan		8,000
Current Liabilities:		
Accounts Payable		<u>5,430</u>
		<u>30,248</u>

Notes:

(A) Accounts receivable consist of :

E	2,600
F	987
G	536
H	<u>381</u>
	<u>4,504</u>

(B) Accounts payable consist of :

M	2,840
N	1,990
O	<u>600</u>
	<u>5,430</u>

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 Exercises

**Charles Forest Rittenhouse, Atlee Lane
Percy**

Accounting Exercises:

Bookkeeping and Accounting Exercises ... Robert Joseph Bennett, 1912 Exercises of Financial Accounting Carmelo Reverte Maya, 2014-08-05 This book is conceived to help students in the preparation of the subject Financial Accounting corresponding to the Bilingual Degree in Business Administration and Management All the exercises outlined in the book are solved according to the provisions contained in the General Accounting Plan Royal Decree 1514 2007 whose ultimate goal is to adapt Spanish accounting regulations to the International Financial Reporting Standards IFRS adopted under EU Regulations The English version of the General Accounting Plan available on the web page of the Accounting and Auditing Institute is used throughout the book in the resolution of the exercises Este libro est concebido para ayudar a los estudiantes en la preparaci n de la asignatura Financial Accounting correspondiente a los primeros cursos del Grado Biling e en Administraci n y Direcci n de Empresas Todos los ejercicios del libro est n resueltos de acuerdo a las disposiciones contenidas en el Plan General de Contabilidad Real Decreto 1514 2007 cuyo objetivo ltimo es el de adaptar la normativa contable espa ola a las Normas Internacionales de Informaci n Financiera International Financial Reporting Standards adoptadas por la Uni n Europea como lenguaje contable com n para sus Estados miembros En algunos casos las soluciones de los ejercicios se basan en los tratamientos contables m s simplificados previstos en el Plan General de Contabilidad de Peque as y Medianas Empresas PYME aprobado por el Real Decreto 1515 2007 El objetivo principal de esta obra es presentar un texto did ctico y comprensible que contenga los fundamentos b sicos de la disciplina contable como el m todo de la partida doble por el que las transacciones se registran en t rminos de cargos y abonos Por otra parte el libro tambi n se centra en el tratamiento contable de las operaciones b sicas m s habituales realizadas por una empresa relacionadas con varias reas tales como compras y ventas ingresos y gastos activos no corrientes existencias clientes proveedores financiaci n b sica impuesto sobre beneficios etc A lo largo del libro se utiliza para la resoluci n de los distintos ejercicios la versi n en ingl s del Plan General de Contabilidad General Accounting Plan disponible en la p gina web del Instituto de Contabilidad y Auditor a de Cuentas El libro tambi n incluye un glosario de t rminos para ayudar a los estudiantes a entender la terminolog a anglosajona relacionada con la Contabilidad Financiera **Accounting** Kenneth W. Boyd, Kate Mooney, 2015-04-13 Get up to speed quickly review and practice major concepts in accounting Whether you re looking to improve your classroom experience or simply become more familiar with accounting concepts 1 001 Accounting Practice Problems For Dummies is the hands on tool you need to get a step ahead The book s practice questions and review content go hand in hand with the content offered in Accounting For Dummies ensuring that you have a working knowledge of the most important concepts and skills in accounting This practical resource gives you access to tons of helpful online content including practice problems in multiple choice format and customizable practice sets for self directed study all available on the go through your smartphone laptop or tablet Practice problems are categorized as easy medium or hard so you can build your knowledge at your own

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text adds a complete translation of the parts of the German Commercial Code that are directly relevant for accounting. Students and professionals can now go back to the original source when working out accounting problems. It provides ideal support for German speaking students and is furthermore valuable for professionals looking for explanations when preparing the data for consolidated financial statements. Includes exercises and case studies for practice. Ideal textbook for students of German universities attending English speaking lectures in financial management. Ideal introduction for professionals with succinct explanations and additional support in the form of a glossary and list of vocabulary terms. **Financial**

Accounting Paul D. Kimmel, Paul D. Kimmel, PhD, CPA, Jerry J. Weygandt, Ph.D., CPA, Donald E. Kieso, Ph.D., CPA, Jerry J. Weygandt, Donald E. Kieso, 2009-08-17 **Accounting Problems, Elementary** Charles Forest Rittenhouse, Atlee Lane Percy, 1924 Introduction to Financial Accounting Henry Dauderis, David Annand, 2017-03-30

This book contains the solutions to problems in the main Introduction to Financial Accounting Textbook. This text is intended for a first course in introductory financial accounting. It was updated to reflect current International Financial Reporting Standards (IFRS). For example, it reflects the recent change in IAS 38 para 98 allowing the use of multiple methods in amortizing intangible assets. It focuses on core Introductory Financial Accounting topics that match pre-requisite requirements for students advancing to Intermediate Financial Accounting. Excluded are advanced topics that are covered in Intermediate Financial Accounting such as leases and bond amortization. The text takes a corporate approach vs. beginning with a sole proprietorship emphasis and then converting to a corporate approach. This consistency throughout the book reduces confusion for the introductory student.

Questions, Exercises and Problems in Financial Accounting David Kolitz, D. L. Kolitz, 2010-06. Divided into a selection of questions, exercises, and problems, this workbook will help keep accountants on top of current international economic affairs. The questions are multiple choice and ensure understanding of a topic before moving onto the exercises and problems. The exercises can be used to develop proficiency in a topic where students are expected to reach the standard of the problems, and the problems are longer and more complex in nature, requiring an in-depth understanding of the topic. Combined, this complete approach provides a full view of the up-to-date requirements of the International Financial Reporting Standards. **Accounts and Accounting Practice** Albert G. Belding, 1915 **Problems in the Principles of Accounting** William Morse Cole, 1915 **Problems and Exercises in Accounting** William A. Paton, Russell A. Stevenson, 2022-10-27

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