Financial Accounting (Tutorial)
Sept 19, 2016

Single Entry & Incomplete Records

Rent A/C

Bank	5250	Bal b/d	910
Bal c/d	1750	Expense (P/L)	6090*
	7000		7000
		Bal b/d	1750*

Rates A/C

Bank	2750	Expense	2400 (P&L)
		Bal c/d	350
	2750		2750
Bal b/d	350 (Bal Sheet) Asset		

Plant & Machinery A/C

Bal b/d	31500	Depreciation*	5150 (P&L)
Bank	7000	Bal c/d	33350
	38500		38500
Bal b/d	33350 - (Bal Sheet)		

Motor Vehicle A/C

Bal b/d	45000	Depreciation	5000
		Bal c/d	40000
	45000		45000
Bal b/d	40000		

Re ~~Bal Sheet~~ Trial Bal. Assets & Expenses - DR
Liab. / Cap / Revenue - CR.

*Statement of Financial Position is the same as Bal. Sheet