

YEAR
12
STUDY
GUIDE

NCEA LEVEL 2



Accounting



31 March	Balance			200cr
	Accrued Income	200		3,200cr

Accrued Income

Date	Particulars	Debit	Credit	Balance
31 March	Dividends received	200		200dr

Equity Ratio = $\frac{\text{Closing Equity}}{\text{Total Assets}} \times \frac{100}{1}$



$A = L + E$
Balance Sheet

$(I - Ex)$
Income Statement

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