

Show the adjustments, in the columns provided, for each of the following transactions.

- (a) Goods were sold for €4,000 (cash sales €3,000, credit sales €1,000), which had originally been included in the inventory at €2,800.
- (b) An invoice for van-running expenses of €400 was received and paid immediately by cheque.
- (c) Cheques of €8,000 were written and sent to creditors (payables). The €3,000 received from the cash sales was paid into the bank.
- (d) The vehicle was sold at net book value for €7,000 cash, which was paid into the bank immediately.
- (e) Cash €500 and cheques €2,000 were received from debtors (receivables).
- (f) Office equipment (recorded in the books at €400) was sold for €700 cash.
- (g) Company G then announced that it would pay €1,000 to the owners in one month's time, after the balance sheet for the year had been finalised.

### 2.3. Kings Cross Co.

	€		€
Land and buildings	110,000	Share capital	150,000
Machinery	50,000	Retained profits	5,000
Vehicles	25,000	Loans (10%)	20,000
Inventory at end of the year	30,000	Payables	50,000
Receivables	35,000		
Cash at bank	10,000		
	<u>260,000</u>		<u>225,000</u>
Cost of goods sold	90,000	Sales	160,000
Wages	20,000		
Rent, insurance, sundry expenses	15,000		
	<u>125,000</u>		<u>160,000</u>

The above information has been taken from the company's books as at 31 December 20X1, but the following have not yet been allowed for.

- (a) Rent owing but not yet paid amounting to €1,000.
- (b) Insurance paid includes €3,000 which relates to next year.
- (c) Audit fees not yet included and not yet paid are €1,500.
- (d) Machinery and vehicles are to be depreciated by 10%.
- (e) Land and buildings have been revalued at €150,000.
- (f) Interest on the loans has not yet been paid.

Record the appropriate adjustments on the quadrant (see Activity 2.0) and draw up the balance sheet and income statement.

# Financial Accounting Chapter Solutions

**J Spring**



## **Financial Accounting Chapter Solutions:**

This book delves into Financial Accounting Chapter Solutions. Financial Accounting Chapter Solutions is a vital topic that must be grasped by everyone, from students and scholars to the general public. The book will furnish comprehensive and in-depth insights into Financial Accounting Chapter Solutions, encompassing both the fundamentals and more intricate discussions.

1. This book is structured into several chapters, namely:

- Chapter 1: Introduction to Financial Accounting Chapter Solutions
- Chapter 2: Essential Elements of Financial Accounting Chapter Solutions
- Chapter 3: Financial Accounting Chapter Solutions in Everyday Life
- Chapter 4: Financial Accounting Chapter Solutions in Specific Contexts
- Chapter 5: Conclusion

2. In chapter 1, this book will provide an overview of Financial Accounting Chapter Solutions. This chapter will explore what Financial Accounting Chapter Solutions is, why Financial Accounting Chapter Solutions is vital, and how to effectively learn about Financial Accounting Chapter Solutions.
3. In chapter 2, this book will delve into the foundational concepts of Financial Accounting Chapter Solutions. This chapter will elucidate the essential principles that must be understood to grasp Financial Accounting Chapter Solutions in its entirety.
4. In chapter 3, the author will examine the practical applications of Financial Accounting Chapter Solutions in daily life. This chapter will showcase real-world examples of how Financial Accounting Chapter Solutions can be effectively utilized in everyday scenarios.
5. In chapter 4, the author will scrutinize the relevance of Financial Accounting Chapter Solutions in specific contexts. The fourth chapter will explore how Financial Accounting Chapter Solutions is applied in specialized fields, such as education, business, and technology.
6. In chapter 5, this book will draw a conclusion about Financial Accounting Chapter Solutions. The final chapter will summarize the key points that have been discussed throughout the book.

This book is crafted in an easy-to-understand language and is complemented by engaging illustrations. This book is highly recommended for anyone seeking to gain a comprehensive understanding of Financial Accounting Chapter Solutions.

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