

Internal Exam

QUESTION 1

Complete the following table in the ANSWER BOOK.

REQUIRED

Indicate which accounts will be debited and which are to be credited and the effects on accounting equation.

ADJUSTMENTS	ACCOUNT DEBITED	ACCOUNT CREDITED	EFFECTS ON ACCOUNTING EQUATION		
			A	O	L
Stationery on hand at the end of the year					
Advertising paid in advance					
Writing off debtors' account as irrecoverable					
Rent income was received in advance at the end of the current year for the next financial year					

(16)

QUESTION 2

The information was extracted from the books of NYADZANI TRADERS on 30 June 2017.

REQUIRED

1. Compare the bank statement with the cash receipts journal and cash payments journal. Make supplementary entries in both journals. Close off the bank columns in both journals.
2. Post to the bank account in the general ledger and balance the account.
3. Prepare the bank reconciliation statement as on 30 June 2017.

INFORMATION

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John R. Connell



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