

Answer to Question 1.12A BA 1

<i>Assets</i>	<i>Liabilities</i>	<i>Capital</i>
(a) +Van	+Accounts payable	
(b) -Cash	-Loan from F Duff	
(c) +Inventory		
-Bank		
(d) +Cash		+Capital
(e) +Inventory		
-Accounts receivable		
(f) +Inventory	+Accounts payable	
(g) -Cash		-Capital
(h) -Bank	-Accounts payable	

Answer to Question 1.14A BA 1**J Hill***Balance Sheet as at 7 December 2019*

<i>Non-current assets</i>		
Equipment	6,310	
Motor Vehicle	<u>7,300</u>	13,610
<i>Current assets</i>		
Inventory	8,480	
Accounts receivable	<u>3,320</u>	
Bank	9,510	
Cash	<u>485</u>	
		<u>21,795</u>
		<u>35,405</u>
<i>Current liabilities</i>		
Accounts payable		<u>1,760</u>
		<u>33,645</u>
Capital		<u>33,645</u>

Answer to Question 2.11A BA 1

<i>Debited</i>	<i>Credited</i>	<i>Debited</i>	<i>Credited</i>
(a) Trailer	Cash	(b) J Tough	Bank
(c) Loan from W Small	Cash	(d) Cash	Trailer
(e) Office equipment	Dexter Ltd	(f) Cash	T Walls
(g) Bank	L Tait	(h) Bank	Capital
(i) Cash	Loan from F Burns	(j) J Fife	Cash

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