

PRACTICE: Complete the table by indicating the entry into the correct financial statements.

No.	Account	I.S.	T, P&L	FP	NCA,CA,NCL,CL
1.	Advertising	IS	P&L		
2.	Sales				
3.	Motor vehicles				
4.	Sales returns				
5.	5 month. Loan				
6.	Rent revenue				
7.	Discount allowed				
8.	Account payable				
9.	Closing stock				
10.	Return outwards				
11.	Rent received				
12	Land				
13	Account receivable				
14	Drawings				
15	Delivery cost				
16	Internet				
17	Rent				
18	Bank				
19	Cash				
20	Electricity				