

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

No.	Account	IS/FP	NCA/CA/NCL/CL/T/P&L
1.	Advertising		
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		