

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				