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		