|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Adjustments** | | **2021** | **2021** | **2020** | **2019** | **2018** | **2017** | **2016** | **2015** | **2014** | **2103** |
| **1** | [Closing stock NRV (%)](Question%201%20-%20Step%20by%20Step.docx#Closing_Stock) | [Sole trader](https://youtu.be/4wQTLC3OxjI) |  | Sole trader | Company |  | [Sole trader](https://youtu.be/YQzMtztqowA) |  | Company | Sole trader |  |
| **2** | [Sale or Return](Question%201%20-%20Step%20by%20Step.docx#Sale_Or_Return) | [Sole trader](https://youtu.be/wjkAldMA-uY) | Co/Mau |  | Company | Co/Mau |  | Co/Mau |  |  | Co/Mau |
| **3** | [Depreciation Vehicles](Question%201%20-%20Step%20by%20Step.docx#Depreciation_Vehicles) | [Sole trader](https://youtu.be/MPLRcRAsuCU) |  | Sole trader |  | Co/Mau | [Sole trader](https://youtu.be/_K_I5NQsgF4) | Co/Mau | Company | Sole trader | Co/Mau |
|  |  | [sole trader](https://youtu.be/Vrr8biCG3Os) |  |  |  |  |  |  |  |  |  |
| **4** | [Storeroom destroyed](Question%201%20-%20Step%20by%20Step.docx#showroom_destroyed) | [Sole trader](https://youtu.be/oh7sSQt-GRs) | Co/Mau |  | Company |  |  |  |  |  |  |
| **5** | [New storeroom built](Question%201%20-%20Step%20by%20Step.docx) | [Sole trader](https://youtu.be/oh7sSQt-GRs) |  |  |  | Co/Mau |  | Co/Mau |  |  |  |
| **6** | [Depreciation Buildings](Question%201%20-%20Step%20by%20Step.docx#Buildings_Depreciation) | [Sole trader](https://youtu.be/w2Eestw-hQw) |  | Sole trader |  | Co/Mau | [Sole trader](https://www.youtube.com/watch?v=S99_LutfkKY&t=1s) |  | Company | Sole trader |  |
| **7** | [Revalue Buildings](Question%201%20-%20Step%20by%20Step.docx#Revulat_Buildings) | [Sole trader](https://youtu.be/w2Eestw-hQw) |  | Sole trader | Company |  | [Sole trader](https://www.youtube.com/watch?v=S99_LutfkKY&t=1s) |  |  | Sole trader |  |
| **8** | [Suspense Account](Question%201%20-%20Step%20by%20Step.docx#Suspense_Account) | [Sole trader](https://youtu.be/CgecMdBEmSY) |  | Sole trader |  |  | [Sole trader](https://www.youtube.com/watch?v=CLoCdCjdB1g&feature=emb_title) |  |  |  |  |
| [1. Mortgage/Deb Interest](file:///C:\Users\JasonRyan\AppData\Roaming\Microsoft\Word\Question1%20-%20Step%20by%20Step.docx#Suspense_Account) | [Sole trader](https://youtu.be/CgecMdBEmSY) |  | Sole trader | Company |  | [Sole trader](https://www.youtube.com/watch?v=CLoCdCjdB1g&feature=emb_title) |  | Company | Sole trader | Co/Mau |
| [2. Creditors Payments](file:///C:\Users\JasonRyan\AppData\Roaming\Microsoft\Word\Question1%20-%20Step%20by%20Step.docx) | [Sole trader](https://youtu.be/CgecMdBEmSY) |  |  |  |  |  |  |  |  |  |
| 3. Discount Allowed |  | Co/Mau |  |  | Co/Mau |  | Co/Mau | Company |  |  |
| 4. Purchases |  | Co/Mau |  |  | Co/Mau |  | Co/Mau |  |  |  |
| [5. Vat payment](Step%20by%20step%20(2017%20M.Mullen).docx#Suspense_VAT) |  |  | Sole trader |  |  | [Sole trader](https://www.youtube.com/watch?v=CLoCdCjdB1g&feature=emb_title) |  |  |  |  |
| 6. Discount Received |  |  |  | Company |  |  |  |  |  |  |
| 7. PAYE/PRSI/USC |  |  |  |  |  |  |  |  | Sole trader |  |
| 8. Returns |  |  |  |  |  |  |  |  |  | Co/Mau |
|  |  |  |  |  |  |  |  |  |  |  |  |
| **Adjustments** | | **2021** | **2021** | **2020** | **2019** | **2018** | **2017** | **2016** | **2015** | **2014** | **2103** |
| **9** | [Bank overdraft](Question%201%20-%20Step%20by%20Step.docx#Bank_Statement) | [Sole trader](https://youtu.be/373rZCGbB4M) |  | Sole trader |  |  |  |  |  |  |  |
| [1. Bad debt recovered](Question%201%20-%20Step%20by%20Step.docx#Bank_Statement) | [Sole trader](https://youtu.be/373rZCGbB4M) |  | Sole trader |  | Co/Mau |  |  |  | Sole trader |  |
| [2. Wrong cheque figure](Question%201%20-%20Step%20by%20Step.docx#Bank_Statement) | [Sole trader](https://youtu.be/373rZCGbB4M) | Co/Mau | Sole trader |  |  |  |  |  |  | Co/Mau |
| [3. Cheque returned](Question%201%20-%20Step%20by%20Step.docx#Bank_Statement) | [Sole trader](https://youtu.be/373rZCGbB4M) | Co/Mau | Sole trader |  |  |  |  |  |  |  |
| 4. Dishonoured Cheque (c) |  |  |  | Company |  |  | Co/Mau | Company |  | Co/Mau |
| 6. Direct Debit |  |  |  | Company |  |  |  |  |  |  |
| 7. Rent Due |  |  |  |  | Co/Mau |  |  |  |  |  |
| 8. Rent prepaid |  |  |  |  |  |  | Co/Mau |  |  |  |
| 9. Investment income |  |  |  |  |  |  |  | Company |  |  |
| **10** | [Investment Income Due](Step%20by%20step%20(2017%20M.Mullen).docx#Investment_Income_Due) | [Sole trader](https://youtu.be/Mqj_btAhHKg) | Co/Mau | Sole trader | Company | Co/Mau | Sole trader | Co/Mau | Company | Sole trader | Co/Mau |
| **11** | [Mortgage interest due](Question%201%20-%20Step%20by%20Step.docx#Suspense_Account) | [Sole trader](https://youtu.be/CgecMdBEmSY) | Co/Mau | Sole trader | Company | Co/Mau | Sole trader | Co/Mau | Company |  | Co/Mau |
| **12** | [Provision for bad debts](Question%201%20-%20Step%20by%20Step.docx#Provision_for_Bad_Debts) | [Sole trader](https://youtu.be/Mqj_btAhHKg) |  | Sole trader | Company | Co/Mau |  | Co/Mau |  |  | Co/Mau |
| **13** | Stock in hand |  | Co/Mau |  |  | Co/Mau |  | Co/Mau |  |  | Co/Mau |
|  | 1. Raw Materials |  | Co/Mau |  |  | Co/Mau |  | Co/Mau |  |  | Co/Mau |
| 2. WIP |  | Co/Mau |  |  | Co/Mau |  | Co/Mau |  |  | Co/Mau |
| 3. Finished Goods |  | Co/Mau |  |  | Co/Mau |  | Co/Mau |  |  | Co/Mau |
| **14** | Dep Vehicle (Scrap) |  | Co/Mau |  | Company |  |  |  |  |  |  |
| **15** | Patents W/O |  | Co/Mau |  | Company |  |  |  |  |  |  |
| **16** | Sales commission |  | Co/Mau |  | Company |  |  |  | Company |  |  |
| **17** | Goods in Transit |  |  | Sole trader |  |  |  |  |  |  |  |
| **18** | Warehouse (VAT) |  |  | Sole trader |  |  |  |  | Company |  |  |
| **19** | Wage increase |  |  |  |  | Co/Mau |  | Co/Mau |  |  |  |
| **20** | Sale of Scrap Material |  |  |  |  | Co/Mau |  | Co/Mau |  |  |  |
| **21** | [Patent Incorp Invest. Inc](Step%20by%20step%20(2017%20M.Mullen).docx#Patents_Incorporated) |  |  |  |  |  | [Sole trader](https://www.youtube.com/watch?v=I9ZTEDwKxy0&feature=emb_title) |  | Company | Sole trader |  |
| **22** | [Creditor Accepts Equipment](Step%20by%20step%20(2017%20M.Mullen).docx#Creditor_Accepts_Payment) |  |  |  |  |  | Sole trader |  |  |  |  |
| **23** | [Goods for own use](Step%20by%20step%20(2017%20M.Mullen).docx#Goods_For_Own_Use) |  |  |  |  |  | [Sole trader](https://www.youtube.com/watch?v=eth7qWcRb0A) |  |  | Sole trader |  |
| **24** | Restocking Charge |  |  |  |  |  |  |  |  | Sole trader |  |
| **25** | Repairs own Stock/Workers |  |  |  |  |  |  |  |  |  | Co/Mau |