

Question 1

Analysis of past adjustment

	Adjustments	2021	2021	2020	2019	2018	2017	2016	2015	2014	2103
9	Bank overdraft	Sole trader		Sole trader							
	1. Bad debt recovered	Sole trader		Sole trader		Co/Mau				Sole trader	
	2. Wrong cheque figure	Sole trader	Co/Mau	Sole trader							Co/Mau
	3. Cheque returned	Sole trader	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	Sole trader	Co/Mau	Sole trader	Company	Co/Mau	Sole trader	Co/Mau	Company	Sole trader	Co/Mau
11	Mortgage interest due	Sole trader	Co/Mau	Sole trader	Company	Co/Mau	Sole trader	Co/Mau	Company		Co/Mau
12	Provision for bad debts	Sole trader		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							

