**Working 1 - Goods in Transit**

**Find the following:**

* Cost Price of stock
* Adjust Purchases and Creditors’ A/C
* Adjust Closing Stock

**Working 2 - Depreciation & Disposal**

* Closing balance in Vehicles A/C (BS)
* Closing balance in Depreciation A/C (BS)
* Depreciation for this year (P&L)
* Profit/Loss on disposal (P&L)
* Correct Purchases A/C

**Working 3 - Mortgage Interest, Discount and Suspense**

* Record discount (Suspense)
* Find interest they should have paid for three months (Suspense)
* Find interest for 12 months (P&L)
* Find interest due (BS)
* Find original difference and correct account containing suspense

**Working 4 - Patent Write-off**

* Correct Patents a/c
* Write off patents
* Find Investment income (P&L)

**Working 5 - Buildings VAT and Revaluation**

* Find amount of VAT and adjust VAT & Buildings
* Depreciate Buildings (minus VAT)
* Revalue Buildings
* Balance VAT A/C

**Working 6 - Bad Debts Provision**

* Find new provision
* Establish if it’s an increase or decrease - an expense or gain

**Working 7 - Restocking Charge**

* Calculate amount of restocking charge
* Adjust Purchases A/C and Creditors A/C

**Working 8 - Drawing of Goods**

* Calculate cost price of goods
* Adjust Drawings A/C and Purchases A/C with cost

**Working 9 - Bad Debt Recovered**

* Adjust Bank A/C and Bad Debt Recovered A/C for money received
* Adjust Debtors and Bad Debt A/Cs for promise to pay remainder of debt