

22a 22b 21a 21b 20 19 18 17 16 15 14 13 12 11 10 09 08 07 06 05 04 03 02 01 00 99  
 m c st m st c m st m c st m c m st m st c st m c st c m c st

Stock	I	I	I	I	I	I	I	I	I	I	I	I	I	I	I	I	I	I	I	I	I	I	I	I	I
~ Loss			I		I	I,II				I		I	I	I	I	I	I	I	I	I	I	I	I	I	I

Patents/Goodwill w/o		VI		VII		V		IV		II	VI		11	II	II	II	VI	II	IV		II	III	V		II	III
~ investment income	IX	Yes	VIII	VII	VIII		IX	Yes		Yes	Yes		Yes		Yes		Yes	Yes	Yes		Yes	Yes	Yes		Yes	

Suspense	V		VI	IV	VI	VI	III	III	V	III	III	V	III	IV	IV	IV	III	IV	III	III		IV		V		V
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Depreciation	IV	II+IV	III	II	III+V	III	VIII	II	III	V	II+VII	IV	IV	VIII	III	VIII	II	III	II	VI	III+IV	II+VII	III+IV	III+VI	IV+V	II+VIII
~ error to purchase		Yes	Yes		Yes	Yes		Yes		Yes	Yes	Yes	Yes		Yes		Yes	Yes	Yes		Yes	Yes	Yes		Yes	Yes
Revaluation			V		V	VII		VII			VII			VIII		VIII	VII		VII		IV	VII	IV	VII	V	VIII

New building ~ pur/lab	VII		IV				VI		VII	VI		III				VII		V		V				VI		
- Insurance		III	IV	VI		II				IV			IV					Yes								
New Building ~ VAT					IV					VI									VI			VI				

Goods in transit	II(s)				II(p)			IX(p)			I(p)			VII(p)			I(p)		I					II		IV
Sale or Return		I(p)	II	III		IV	II		IV			II		VI	V	VI				IV				IV		
Scrap/Machine	III						VII		II					III		III				II				III		

Bank Reconciliation	VIII	V	VII	V	VII	VIII	IV		VI	VII		VI	V					VI			V		II		III	
Restocking Charge											IV				V		IV									
Drawings			VIII		VIII			X			V+VIII				VI		VIII									
Bad Debt Recovered		V		II				VIII							IX		IX									

Debentures/Mortgage	IX	VII	VIII	VII	VIII	IX	IX		IX	VII	V	VII	VIII	IX	VI	IX	V	VII3	V	VII	VI	V	VI	VIII	VI3	VI
Change in BDP	IX	VII	VIII	VII	IX	IX	IX			VIII		VII	VIII	V		V		VII4	VIII		VI	VIII	VII		VI4	IX
Wages/Bonus	VI	VII		VII		IX	V																			
Transfer to Reserve		VII				IX																				
Creditor Payment								VII																		

Ord Share Div																		VII2		VII	VI		VIII	VIII	VI2	
Pref Share Div																		VII1		VII	VI		VIII	VIII	VI1	

22a 22b 21a 21b 20 19 18 17 16 15 14 13 12 11 10 09 08 07 06 05 04 03 02 01 00 99

98 c	97 m	96	95	94	93	92	91
I	I	I	I	I	I	I	I
I		I	I	I	I	I	
II		II	II	V	III	II	IV
Yes		Yes	Yes	Yes	Yes		
	V	III	III	III	IV	III	V
IV+V	II+VI	IV	IV	III	V	VI	VI
Yes		Yes	Yes	Yes	Yes		Yes
***							
	III		V			V	III
	IV			IV		IV	
	II				II		
III		V			II		
VI	c	c	c	c	c	c	d
VII		d	d	d	d	e	c
VIII	b	b	a	b	b	b	b
VIII	a	a	a	a	a	a	a
98	97	96	95	94	93	92	91