

B	I	N	G	O
Trade and payables	Accrued income	Bank reconciliation	Mark-up	Creditors for salaries
Bad debt	Purchases	Depreciation	Acid test	Liability
Perpetual	Trading stock deficit	FREE	Appropriation account	Carrying value
Consumables on hand	Net Sales	Credit	Capitalised	Debit
Breakeven point	Assets	Factory overheads	Work in progress	Balance sheet

B	I	N	G	O
Trading stock deficit	Acid test	Mark-up	Bad debt	Depreciation
Bank reconciliation	Work in progress	Creditors for salaries	Assets	Liability
Consumables on hand	Appropriation account	FREE	Carrying value	Accrued income
Capitalised	Factory overheads	Trade and payables	Balance sheet	Net Sales
Credit	Debit	Perpetual	Purchases	Breakeven point

B	I	N	G	O
Assets	Factory overheads	Acid test	Debit	Appropriation account
Trade and payables	Consumables on hand	Credit	Purchases	Creditors for salaries
Perpetual	Balance sheet	FREE	Net Sales	Capitalised
Trading stock deficit	Liability	Mark-up	Work in progress	Bank reconciliation
Carrying value	Accrued income	Depreciation	Bad debt	Breakeven point