

## Section 2

## Completing the Double Entry

**Income**

Date	Details	£	Date	Details	£
31/12/XX	P/L	4000	1/9/XX	Cash Book	4000
		<u>4000</u>			<u>4000</u>

**Books**

Date	Details	£	Date	Details	£
5/9/XX	Cash Book	170	31/12/XX	P/L	170
		<u>170</u>			<u>170</u>

**Stationery**

Date	Details	£	Date	Details	£
4/9/XX	Cash Book	10	31/12/XX	P/L	10
		<u>10</u>			<u>10</u>