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SYLLABUS/COMPONENT: 0452/01 ...Less Depreciation

15000 (1) 60000 (1) Add Net Profit 25000 (2) 1 O/F

80000 Current Assets 30000 (1) Less Drawings 10000

(1) 70000 (1) Current Liabilities 20000 (1) 90000

90000 (10) Prudence Is Observed By: - Not Overstating

Profits, As Depreciation Is Charged In P/L A/c 1 Mark

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