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End of Chapter Questions 1 Depreciation is where a non-current asset loses its value over a period of time. 2 Straight line has the same depreciation figure each year, whereas reducing method has a different figure each year. 3 Prudence, consistency. 4 How much the non-current asset is worth after depreciation has been taken off.

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Answer: 5 Abdoulaye withdrew \$200 from the bank for personal use. REQUIRED State how this is recorded in the books of account. Account debited Account credited Every transaction has a twofold aspect True Costs must be matched against related income Revenue can be recorded before it is earned Staff expertise can be recorded in the financial statements

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