

Financial Accounting

Date _____

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(Tutorial 1)

Name of the Company	—	Apple Nike
Industry	—	Shoe and Active wear
Key management persons	—	✓
Major components of annual report	—	
Total assets	—	\$ 40,321 million
Total liabilities	—	\$ 10,730 million
Net Worth	—	\$ 29,591 million
Total revenue	—	\$ 36,151 million
Net profit/loss	—	\$ 21,479 million
Name of auditor	—	Sumera
financial year	—	2021-22

Information about Key management persons :-

Mark G. Parker (Executive Chairman)

John J. Donahoe II (President & chief EC)

Andrew Campion (chief operation Officers)

Mathew friend (Executive Vice President & chief Financial region)

Ann M. Miller (n & chief legal officer)

Monique S. Matheson (n vice president)

Heldi O'Neil (President of Consumer & market place)

FA [Tutorial 2]

Accounting Elements :

- | | |
|------------|--------------------------|
| (1) E | (17) E |
| (2) E | (18) A |
| (3) L | (19) E |
| (4) E | (20) O |
| (5) E | (21) E |
| (6) L | (22) E |
| (7) R | (23) R |
| (8) A | (24) E |
| (9) E | (25) E |
| (10) E | (26) L (outstanding → L) |
| (11) A | (27) R |
| (12) L | (28) E |
| (13) O | (29) A |
| (14) ● R | (30) A (debtor) |
| (15) ● E | (31) A |
| (16) ● ● A | (32) A |
| | (33) L |

from owner's equity
& Revenue is added)

Tutorial 3 [Accounting: Eq'n]

if cash is not
then credit sale
means goods)

$$\text{Assets} = \text{Liabilities} + \text{Owner's Equity}$$

①	50,000 (cash)	50,000 (capital)
②	4000 machine (machine)	4000 (MC)
③	10,000 (Goods)	
	- 10,000 (cash)	
④	12,000 (furniture)	
	- 12,000 (cash)	
⑤	- 700 (cash)	- 700 (Drawings)
⑥	10,000 (cash)	10,000 (loan)
⑦	+ 1500 (Adv. rent)	
	- 1500 (cash)	
⑧	+ 1000 (cash)	+ 1000 (interest)
⑨	+ 7000 (cash)	+ 2000 (profit)
	- 5000 (goods)	
⑩	- 4000 (goods)	+ 2000 (profit)
	+ 6000 (shyam)	
⑪	- 3000 (cash)	+ 6000 (loan)
		- 9000 (Drawings)
⑫	- 500 (goods)	- 5000 (loss)
⑬	- 2000 (cash)	- 2000 (MC)
⑭	- 18000 (cash)	+ 2000 (due)
⑮	- 6000 (shyam)	- 20,000 (Expense)
	+ 5800 (cash)	- 2000 (profit)
		+ 1800 (profit)
⑯	- 1900 (cash)	- 200 (discount allowed)
		+ 100 (discount received)
⑰	+ 40,000 (cash)	+ 40,000 (owner's equity)
⑱	- 400 (machine)	- 24000 (depreciation)
	- 2000 (furniture)	

Outstanding salary \rightarrow Salary paid \uparrow 2011 \downarrow 2011
Depreciation = Expense

Date / /

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(19) -2000 (cash)

-2000 (Insurance premium)

(20) +5000 (cash) : +5000 (liabilities)

67,700 (cash)

16000 (loan)

60,300

+1500 (Adv. rent)

2000 (out. sal.)

+3600 (machinery)

5000 (Adv. rent)

+500 (goods)

23,000

+10,000 (furniture)

0 (shyam)

83,300

Personal → Dr. or the given
Real → Dr. what comes in
Cr. or what goes out

Capital a/c →
goods a/c → Purchase, (Buy)
Sales, (Sell)

Date Purchase Return
Page No. Sales Return

Finance Accounting [Tutorial 4]

Nominal → Dr. all
Expenses and losses

(Ledger folio)

Cr. all incomes
and profit

Date	particulars	LF	Dr	Cr
April 2	Cash a/c Dr To Capital a/c (Being Business started with cash)		70000	70000
April 2	Furniture a/c Dr To Capital a/c (Being Business started with furniture)		20000	20000
April 3	Bank a/c Dr To Cash a/c (Being cash deposited to bank)		50000	50000
April 4	Purchase a/c Dr To cash a/c (Being goods purchase from cash)		5000	5000
April 15	Purchase a/c Dr To Mr. Y a/c (Being goods purchase on credit from Mr Y)		6000	6000
April 6	Mr. Y a/c Dr To Purchase returned a/c		1000	1000
April 10	Cash a/c Dr To Sales a/c		6000	6000
April 15	Mr. B a/c Dr To Sales a/c (Being goods sold to Mr B on credit)		6000	6000
April 16	Sales Return a/c Dr To Mr B a/c		1000	1000
April 17	Drawings a/c Dr To Bank a/c		5000	5000
April 25	Mr Y a/c Dr To Bank a/c To Discount rec a/c (Being paid to Mr Y through cheque & discount received)		5000	4800 200

owner draws → Drawings a/c |
Discount receive a/c .

Date / /
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April 26 Bank a/c Dr 4900
Discount give a/c
~~To Mr B a/c~~ Dr 100
To Mr B a/c 5000
(Being paid by Mr. B &
discount allowed)

April 27 Cash a/c Dr 10000
To Bank a/c 10000

April 30 Drawing a/c Dr 5000
To Cash a/c 5000

April 30 Salary a/c Dr 5000
To Cash a/c 5000

April 30 Rent a/c Dr 3000
To Bank a/c 3000

April 30 Drawings ac Dr 1000
To purchase a/c 1000

Long term assets by → name Create acc. with the
asset name.

goods → purchase acc.

Tutorial-5

(Journal)

Date / /
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Date	Particulars	LF	Dr	Cr
Jan 1	Cash a/c Dr		2200	
	Bank a/c Dr		3800	
	Plant & Machinery Dr		5000	
	Furniture & Fixture Dr		4900	
	Mr Shyam a/c Dr		5000	
	To loan a/c			8000
	To Mr Gupta a/c			2000
	To Capital a/c			15900
Jan 2	Cash a/c Dr		1000	
	To Sales a/c			1000
Jan 3	Shyam a/c Dr		2000	
	To Sales			2000
Jan 4	Sales return a/c Dr		140	
	To Shyam a/c			140
Jan 5	Carriage a/c Dr		500	
	To cash a/c			500
Jan 7	Mr Gupta a/c Dr		2000	
	To Bank a/c			1900
	To Disc: received			100

Jan 8	Cash	800
	Sales a/c Dr	
	To sales a/c	800

Jan 8	Telephone a/c Dr	500
	To cash a/c	500

Jcm 8	Purchase a/c Dr	1500
	To Mr Gupta a/c	1500

Jan 9	Bank a/c	Dr	5000
		To Share a/c	5000

Jan 10	Cash a/c Dr	3000	
	To Bank a/c		3000

Jan 11	Purchase g/c Dr	2000
	To Cash g/c	2000

Jan 12	Depreciation a/c Dr	1400
	To Machine a/c	500
	To Furniture & Fix. a/c	900

opening entry → Balance b/d → carry down
 Ledger

Date ____/____/____
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opening a/c

Cash a/c

Date	Particulars	JF	Amount	Date	Particulars	JF	Amount
1 Jan	To Balance b/d		2200	5 Jan	By Carriage a/c		500
2 Jan	To Sales a/c		1000	8 Jan	By Tele. a/c		500
8 Jan	To Sales a/c		800	11 Jan	By Purchase a/c		2000
10 Jan	To Bank a/c		3000	21 Jan	By Balance c/d		4000
			7000				7000

final balance 31/12/11

debit balance

Trial & debit side 31/12/11

Capital a/c

31 Jan	To Balance c/d	15900	1 Jan	By Balance b/d	15900
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credit balance

Sales a/c

31 Jan	To Balance c/d	3800	2 Jan	By cash a/c	1000
			3 Jan	By Shyam a/c	2000
			8 Jan	By cash a/c	800

Purchase a/c

8 Jan	To Mr. Gupta a/c	1500	31 Jan	By Balance c/d	
11 Jan	To Cash a/c	2000			

Mr Gupta a/c

7 Jan	To Bank a/c	1900	1 Jan	By Balance b/d	
7 Jan	To disc. rec. a/c	100	8 Jan	By Purchase a/c	
31 Jan	To Balance c/d	1500			

Bank a/c

1 Jan	To Balance b/d	3500	7 Jan	By Mr Gupta a/c	
9 Jan	To Shyam a/c	5000	10 Jan	By Cash a/c	
			31 Jan	By Balance c/d	

Shyam a/c

1 Jan	To Balance b/d	5000	4 Jan	By Sales ret. a/c	140
3 Jan	To Sales a/c	2000	9 Jan	By Bank a/c	5000
			31 Jan	By Balance c/d	1860

Plant/machinery a/c

1 Jan	To Balance b/d	5000	12 Jan	By dep. a/c	500
			31 Jan	By Balance c/d	4500

furniture a/c

1 Jan	To Balance b/d	9900	12 Jan	By dep. a/c	900
			31 Jan	By Bal. c/d	9000

Loan a/c

31 Jan	To Balance c/d	8000	1 Jan	By Balance b/d	8000
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Trial Balance as on 31 Jan

~~Depreciate~~

Account	Dr	Cr
Deprec. a/c	1400	
Cash a/c	4000	
Capital a/c		15900
Sales a/c		3800
Mr Gupta a/c	1500	1500
Purchase a/c	5500	
Bank a/c	3300	
Shyam a/c	1860	
P/M a/c	4500	
Furn. a/c	9000	

Dr = Cr

must be equal

Telephone a/c 500 ✓
Loan a/c 8000

Sales ret a/c 140

Carriage a/c 500

Disc. rec a/c

29300

100

29300

Sales ret. a/c

4 Jan To Shyam a/c 140 31 Jan By Bal c/d 140

Carriage a/c

5 Jan To Cash a/c 500 31 Jan By Bal c/d 500

Disc. rec. a/c

31 Jan To Bal c/d 100 7 Jan By Gupta a/c ~~100~~

Telephone a/c

8 Jan To Cash a/c 500 31 Jan By Bal. c/d 500

Depr. a/c

12 Jan To Machine a/c 500 31 Jan By Bal c/d 1400

12 Jan To furniture a/c 900

Tutorial - 5 [Tutorial]

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Ledger

Q.2.

Cash a/c

Date	Particulars	LF	Amount	Date	Particulars	LF	Amount
2 April	To Capital a/c		70000	April 3	By Bank a/c		50000
10 April	To Sales a/c		6000	4 April	By Purchased a/c		5000
27 April	To Bank a/c		10000	30 April	By Salary a/c		5000
				30 April	By Drawings a/c		4800
				31 April	By Balance c/d		28000

Capital a/c

31 April	To Balance c/d		70000	April 2	By Cash a/c		70000
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Bank a/c

April 3	To Cash a/c		50000	April 7	By Drawings a/c		5000
April 26	To Mr B a/c		48000	April 25	By Mr Y a/c		48000
April 31	To Balance c/d		34000	April 27	By Cash a/c		10000
				April 30	By Rent a/c		3000
				April 31	By Balance c/d		38000

Purchase a/c

April 4	To Cash a/c		5000	April 30	By Drawings a/c		1000
April 5	To Mr Y a/c		6000	April 31	By Balance c/d		10000

Mr Y a/c

April 6	To Purchase Ret a/c		1000	April 5	By Purchase a/c		6000
April 25	To Bank a/c		48000				
April 25	To Disc. rec. a/c		2000				

Purchase Ret a/c

April 31	To Balance c/d		10000	April 6	By Mr Y a/c		10000
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Sales a/c

April 31 To Balance c/d 12000

April 10 By Cash a/c 6000

April 18 By Mr B a/c 6000

Mr B a/c

April 15 To Sales a/c 6000

April 16 By Sales Ret a/c 1000

April 26 By Bank a/c 4900

April 26 By Disc. All. a/c 100

Sales Ret a/c

April 16 To Mr B a/c 1000

31 April By Balance f/d 1000

Drawing a/c

April 17 To Bank a/c 5000

31 April By Balance f/d 11000

April 30 To Cash a/c 5000

April 30 To Purchase a/c 1000

Disc. rec. a/c

31 April To Balance c/d 200

April 25 By Mr Y a/c 200

Disc. allow a/c

April 26 To Mr B a/c 100

April 31 By Balance c/d 100

Salary a/c

April 30 To Cash a/c 5000

April 31 By Balance c/d 5000

Rent a/c

April 30 To Bank a/c 3000

April 31 By Balance c/d 3000

Trial Balance

Account	Dr	Cr
Cash a/c	20000	
Capital a/c		70000
Bank a/c	32000	
Purchase a/c	10000	
Mr Y a/c		1000
Purchase ret a/c		1000
Sales a/c		12000
Mr B a/c		
Sales Ret a/c	1000	
Drawings a/c	11000	
Disc. rec a/c		200
Disc. allow a/c	100	
Salary a/c	5000	
Rent a/c	3000	
	83200	83200

FA [Tutorial 6-]

Q.1. (i) Mohan a/c Dr 7000
To Sales a/c 7000

(ii) Purchase a/c Dr 9000
To Rohan a/c 9000

(iii) ~~Rakesh~~ Rakesh a/c Dr 4000
To Purchase ret a/c 4000

(iv) ~~Sales ret~~ ~~Sales~~ a/c Dr 1000
To Mahesh a/c 1000

Q.2. (i) Salary a/c Dr 5000
To Emp. pers a/c 5000

(ii) Rent a/c Dr 4000
To Landlord's a/c 4000

(iii) Drawings a/c Dr 1000
To Sundry exp. a/c 1000

(iv) ~~Kapoor~~ Kapoor a/c Dr 2000
To ~~Kapoor~~ ^{Kohli} Kapoor a/c 2000

Q.3. (i) Mohan a/c Dr 6500
To Sales a/c 6500

(ii) Purchase a/c Dr 8100
To Rohan a/c 8100

Purchase ret

(iii)

~~Purchase~~ a/c Dr 40
To ~~Purchase~~ Rakesh a/c

To

(iv)

Mahesh a/c Dr 600
to Sales ret a/c 600

Q.4.

(a) Mohan a/c Dr 14000
To Sales a/c 7000
To Purchase a/c 7000

{ Mohan a/c Dr 1000
 To Sales a/c 1000 ✓
 Purchase a/c Dr 7000
 To Mohan a/c 7000

(b)

Rakesh a/c Dr 4000
✓ To Purchase ret a/c 4000

~~to sales~~ Sales ret a/c Dr 4000
 X To Rakesh a/c 4000

Rakesh a/c a/c 4000

To S

To Purchase ret a/c 4000

To Sales ret a/c 4000

(c)

Purchase ret a/c Dr 1000

Sales ret a/c Dr 1000

To Mahesh a/c 2000

(d)

Sales ret a/c Dr 2000

To Purchase a/c 2000

FA [Tutorial 6]

Q.5 (a) Mohan a/c Dr 7000
To Karan a/c 5000
To Suspense a/c 2000

(b) Purchase a/c Dr 9000
To Rohan a/c 9000

Gobind a/c Dr 10000

Suspense a/c Dr 19000
To Rohan a/c 9000
To Gobind a/c 10000

(c) Rakesh a/c Dr
To Purchase ret a/c

Rakesh a/c Dr
To Suspense a/c
To Nareesh

Nareesh a/c Dr 3000
Rakesh a/c Dr 4000
To Suspense a/c 7000

(d) Suspense a/c
~~Suspense a/c~~ Dr 3000
~~Suspense a/c~~ Dr 1000
~~To Suspense a/c~~
To Manish a/c 2000
To Mahesh a/c 1000

FA [Tutorial 7]

(1) Revenue Expenditure

(2) Capital

(3) Revenue

(4) Capital Revenue

(5) Capital

(6) Revenue

(7) Revenue

(8) Capital

(9) Revenue

(10) Capital

(11) Revenue

(12) Capital

(13) Revenue

(14) Capital

(15) Capital

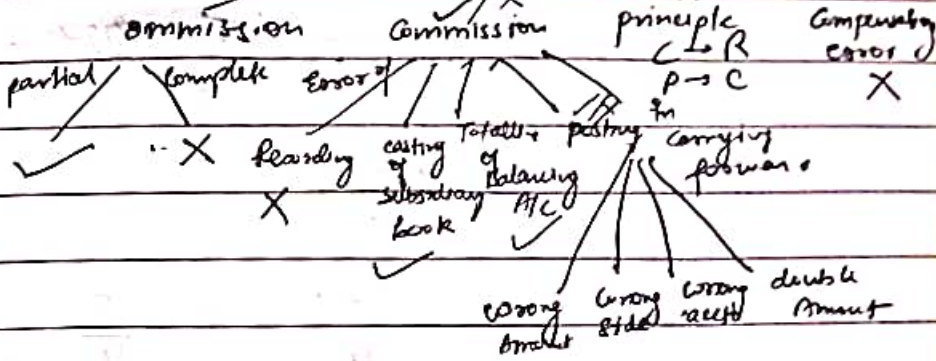
(16) Revenue

(17) Revenue

(18) Capital

(19) Revenue

Errors of



Tut - 7

- (1) deferred Revenue
- (2) Capital Expenditure
- (3) Capital "
- (4) deferred Expenditure
- (5) Capital Expenditure (deferred Revenue shifting cost)
- (6) ~~Capital~~ Revenue Expenditure
- (7) Capital Receipt
- (8) Capital "
- (9) Revenue "

Tut - 8 BRS

Q.	Description	(+)	(-)
	Balance as per Cashbook	3200	
	Cheque issued but not presented	1800	
	Cheque deposited but not collected		2000
	Bank charges		150
	Directly deposited	4000	
	Bank Interest	400	
	Balance as per Cashbook	7250	

encashed → presented
drawn → issued
overdraft → Give

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Q2.

Balance as per cash book	40960
Bank charges	-100
Debitor paid	+2000
Cheque totalling	+12780
Bank not credited	-3520
dishonour of cheque	-650
Balance as per passbook	51670

Q3.

Balance as per cashbook	-6920
debited by the Bank with charges	-200
	-50
Cheque drawn but not cashed	+4000
Bank interest	+600
Bill	-700
Cheque paid But not collected	-6000
Balance as per passbook	-9270

FA [Tut 9]

$$\text{COGS} = \text{Op. stock} + \text{Net purchases} + \text{Direct Expenses} - \text{Cl. stock}$$

↓
(purchases - pur. return)

Q.1. $\text{COGS} = 35000 + (62000 - 2000) + \cancel{20000} (10000 + 3500 + 4000 + 2500) - 5000$

$$= 35000 + 60000 \cancel{20000} + 20000 - 5000$$

$$= \text{Rs. } 110,000$$

Q.2. $\text{Gross profit} = \text{Net Sales} - \text{COGS}$

$$= \cancel{16000 - 1000 - 6000}$$

$$\begin{aligned} \text{COGS} &= \text{NP} - \text{GP} \\ &= 16000 - 1000 - 6000 \\ &= 9000 \end{aligned}$$

$$9000 = 5000 + 9100 + 1000 - \text{Clg. stock}$$

$$\text{Clg stock} = 6100$$

Q.3.

Trading & P&L a/c			
Dr			Cr
Particulars	Rs	Particulars	Rs
Op. stock	8000	Sales	42000
Purchases	22000		
wages	2500		
Gross profit	9500		
	<u>42000</u>		<u>42000</u>
Salaries	2800	Gross profit	9500
Advertisement	1000		
Bad debts	1200		
Rent	1200		
Disc. allow	600		
Comm. paid	1100		
other exp.	600	Net loss	300
Repairs	600/9800		<u>9800</u>

Q.4.

Dr

Trading A/c

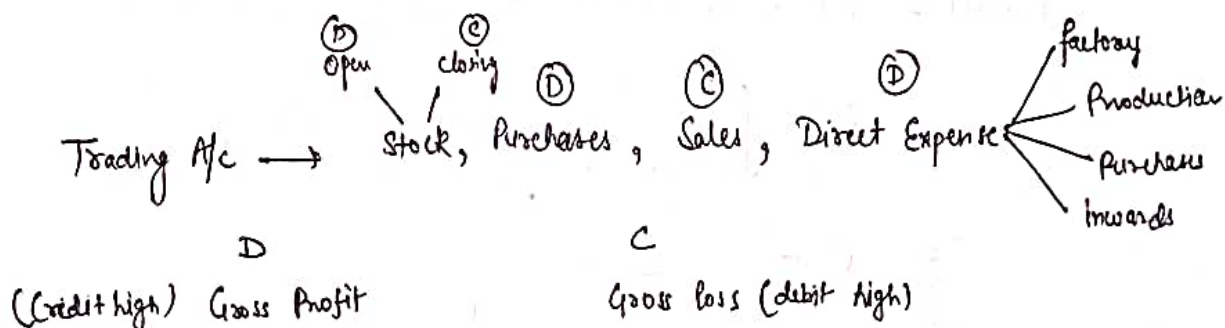
Particular	Rs	Particular	Rs
Opq stock	12500	Sales	70000
Purchases	37500	less Sales ret	1300
less Purchase ret	- 500		
Carriage inward	1450		
Gross profit	68800 17750		
	60450 68700		
Salaries	3850	Gross profit	17750
Insurance	200		
Comm. paid	750		
Int. paid	900		
Printing	250		
Rent & Taxes	1300		
Net Profit	10500		
	<u>17750</u>		
	Balance sheet		<u>17750</u>

Assets

FA -	
Furniture	1000
CA -	
Bills receivable	2000
Debtors	32500
Bank	5250
	<u>40750</u>

Liabilities & OE

Liabilities -	
Creditors	20000
Bill payable	3150
Capital -	
old Cap. 7100	
Add: NP 10500	17600
	<u>40750</u>



$$COGS \rightarrow O/A + \text{Net purchase} + \text{Direct Exp} - C/A$$

$$COGS \rightarrow \text{Net sales} - \text{Gross profit}$$

$$GP \rightarrow \text{Net sales} - COGS$$

$$\text{Adjusted purchases} \rightarrow O/A + \text{Net purchases} - C/A$$

factory
rebit

FA - [Tut-10]

Q.1.

Trading → Stock, Wages, Purchases, Sales return, ~~Trade expense~~,
Sales, Purchase return, closing stock

PNL → Salary, disc. allowed, Insurance, Rent Rates, Bad debts, Trade
Expense, Repair & Renewals, Travelling expense, Postage,
Telegram expense, Legal fees, Disc. received, Provision for
doubtful debt, Commission received, loan, Rent

Balance sheet → Sundry debtors, Furniture & fittings, Drawings, Bills
receivable, Building, Capital, Bill payable, ~~Commission~~

Trading a/c

Dr

Particulars	Amount
Stock	50000
wages	3000
Purchase	173000
	<hr/>
	226000

Gross loss	+17000
Salary	8000
	+10000
	<hr/>
	9000
Disc. allowed	1000
Insurance	3200
	-800
	<hr/>
	24000
Rent Rates & Taxes	4300
Trade exp	1500

Cr

Particulars	Amount
Sales	177000
Closing stock	32000
gross profit loss	<hr/>
	17000
	<hr/>
	226000

Disc. rec	500
comm. rec	4000
less Adv. Com	-1000
	<hr/>
	3000
Rent	6000
Add. Rent Rec	+2000
	<hr/>
	8000

Adjustment → at least two places
 Trial balance → at least one place.

Bad debts	+ 2000
Add fur. BD	+ 1000
" prov. BD	+ 4050
less dth. BD	- 2500
Add prov. GP	+ 1539
	<u>6089</u>

Repair & Rent	1600
Travelling	4200
Telegram	200
Legal fee	500
Depreciation	6000
Postage	300
	<u>54689</u>

Net loss 43189
 11500

Assets	Rs
FA -	
Fixtures & fittings	20000
Building	110000
less Deps.	<u>6000</u>
	103400
CA -	
Debtors	82000
less: Further BD	<u>1000</u>
less: Pro. for BD	4050
less: Prov. for Dis	<u>1539</u>
	75411
Bills receivable	50000
closing stock	32000
Rent Receivable	2000
Insurance prepaid	<u>800</u>
	283611

Liabilities & OE	Rs
OE -	
Capital	300000
less: Drawings	<u>- 22000</u>
less: Net loss	<u>- 43189</u>
Liabilities -	
Bills payable	22000
Adv. commission	1000
outs. salary	1000
loan	34800
	<u>283611</u>

FA Tut 10

Q.2.

Trading & P/NL A/c

<u>Dr</u>		<u>£</u>
Particulars		
O/S		35000
Purchases	125000	
less: fur ret	6000	119000
Wages	3000	3000
less: wages prepaid	1000	2000
Gross Profit		79000
		<u>235000</u>

<u>Cr</u>		<u>£</u>
Particulars		
C/A		10,000
Sales	250,000	
less: sales ret.	25000	225000
		<u>235000</u>

Postage & Telegram	600
Salary	12300
Rent & Rates	1000
Packaging & Transport	500
General Exp.	400
Insurance	4000
Lighting & heating	5000
Bad debt	3500
further B/D	+ 1500
Disc. on D	+ 2500
Prov. on D	+ 2950
Prov. P & AD	- 4500
depreciation	8690
Interest on Capital	1000
Discount	3750
Net Profit	3500
	<u>47660</u>
	<u>85400</u>

Interest rec.	5400
Gross profit	79000
Discount	1000
Interest on C	3750

Balance Sheet

Particulars	<u>£</u>
Closing stock	10,000
Prepaid wages	1000
Debtors	50000
F B/D	- 15000
Provision on D	- 2950
D on	45590
Provision on D	- 2280
Cash	20000
Bank	40000
Machinery	20000
depr. on M/F	1000
Investment	23100
	<u>156410</u>

Particulars	<u>£</u>
Capital	75000
Interest C + 3750	
Gross profit	47660
Net profit +	<u>126410</u>
Creditors	10,000
Bills payable	20000
	<u>156410</u>

FA [Tut 11]

Q.1

Net Profit	500 000
Depreciation	200 000
gain	-50,000
Bills ^{receivable} payable	-40,000
Bill payable	+60,000
	<hr/> 6,70,000

Q.2 (a) $\frac{20}{100} \times 250000 = 50000$, outflow, investing

(b) 2,50,000 = cash outflow
 50,000 = cash inflow
 Net cashflow = 200,000, ~~financing~~ ^{investing}, outflow.

(c) 60,000 inflow, investing:

Q.3.

Net Profit	100,000
depreciation	20,000
general reserve	+30,000
goodwill	+7000
gain on Machinery	+3000
Trade receivable	-3000
" payable	+6000
prepaid expense	-200
outstanding expense	-2000
	<hr/> 1,54,800

Q.4.

Net profit	10000
depreciation	2000
TR	-1000
PFD	+200
TP	+2000
Inventories	-3000
CA	-2,000
EP	+500
PE	+1000
AI	-1000
IRIA	+1000
	<hr/> 7700