

Appendix 1: For Question 1a  
 (To be handed in with the answer sheet)  
 Statement of Doubtful Customers as at 31/12/2019

Customers	Debt		Settlement	Balance		Impairment		Loss	
	VAT inclusive	VAT exclusive		VAT inclusive	VAT exclusive	2018	2019	On Debt	On VAT
Total									

Appendix 2: For Question 1b  
 (To be handed in with the answer sheet)  
 Statement of equity securities as at 31/12/2019

Securities	Quantity	Acquisition cost		Market value 2018		Market value 2019		Impairment	
		UP	Amount	UP	Amount	UP	Amount	2018	2019
Total									