



Worksheet 4: Stating different examples answers

1 Sources of Finance/Methods of funding

Loans (secured and unsecured)

Ordinary shares

Bank overdrafts

Preference shares

Payment by instalments

Debentures

Rental/leasing as an alternative to purchase

Trade credit

2 Errors which do not affect the trial balance

Omission

Original entry

Commission

Reversal

Principle

Compensating