



Worksheet 4: Stating different examples answers

1 Sources of Finance/Methods of funding

Loans (secured and unsecured)

Bank overdrafts

Payment by instalments

Rental/leasing as an alternative to purchase

Trade credit

Ordinary shares

Preference shares

Debentures

2 Errors which do not affect the trial balance

Omission

Commission

Principle

Original entry

Reversal

Compensating