FOON YEW HIG	H SCHOOL
TEST PAPER	TEH4032
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姓名 Name:			
班级		-	
Class:			

座号 Seat: 学号 Stu ID:

科目 Subject: 投师 Teacher:

得分 Marks:	
日初 Date:	

Class:	Stu iD: Te	acher:	Date:	
UEC	Pg 65 Question 1 - 1975			
	Encik I			
	Income st			<i></i>
	For the Year I			
		RM	RM	PM CL 700
Sales	<u> </u>			64,700
Less:	Cost of Soles			
	Opening Stock		14,600	
	Purchases	43,210		
	Duty on Imported Goods	4,500	<u> </u>	
	Freight on Imported Goods	<b>2</b> , 87 <u>5</u>		
	Wages (9,700 × =)	1,940		
	cost of Purchases		<b>5</b> 2,525	
	Cost of Goods Available		-	
	for Soles		67,125	
	Less: Closing Stock		(17,300)	(49,825
Gros	s Profit			14,875
	- Income			
(2) mm	ission Earned			1,710
				16,585
less:	Expenses			
	Wages [(9,360+340)×€]		7,760	
	Motor Van Expenses (2.580×3)		1,935	
	Discounts Allowed		760	
	Insurance Expenses (650-50)		600	
	Sundry Expenses		420	
	Depreciation of Motor			
	Vehicles (18,900×10%)		1,890	
	Provision for Discounts			
	Allowed (Increase)		215	(13,580)
Net				3005
176				2000

Encik Ide	ris		
Statement of Finan		00	
As At 31 De	cember 1974	<u> </u>	
	RM	RM	RM
	Cost	Acomulated	Corrying
Non-current Assets		Depreciation	
Freehold Land	36,000	-	36,000
Motor von	18,900	(1,890)	17.010
	54,900	(1,890)	53,010
Current Assets			
Inventory		17,300	
Trade Debtors	8,600		
Less: Provision of Discounts Allowed	(215)	8,385	9
Prepaid Insurance Expenses		50	
Cash at Bank		3,900	
Petry Cash		100	29,735
Total Assets		1	80,745
Current Liabilities	_		
Trade Creditors		12,200	
Accrued Wages		340	
Total Liabilities			(12,540)
Net Assets			70,205
Owner's Equity			)
Opening Capital			70,000
Add: Net Profit			3,005
	•		73,005
Less: Drawings			(a, 800
Total Equity			70,205
• )		1111 1711 17	