



# 寬柔中學



姓名: 謝品文  
 班级: 高一文商(1)

座号: 486  
 学号: 190050

科目: Bookkeeping  
 教师: 汪老师

得分:             
 日期: 18/2/2022

BRB1 pg2-16 Practice 12 (Amended)

In the books of SIACI

## General Ledger

DR(+)

Trade Receivable - Lim (A)

CR(-)

Date	Particulars	Fol.	Amount	Date	Particulars	Fol.	Amount
Year 12	<del>Balance</del>	<del>b/d</del>	RM	Year 12			RM
July 1	Balance	b/d	800	July 12	Returns Inwards		200
4	Sales		3,300	20	Bank		800
25	Sales		650	31	Balance	c/d	3,750
			4,750				4,750
Year 12							
Aug 1	Balance	b/d	3,750				

DR(-)

Trade Payable - Yip (L)

CR(+)

Date	Particulars	Fol.	Amount	Date	Particulars	Fol.	Amount
Year 12			RM	Year 12	<del>Balance</del>	<del>b/d</del>	RM
July 15	Returns Outwards		400	Jul 1	Balance	b/d	500
31	Cash		1,000	6	Purchases		1,750
31	Balance	c/d	850				
			2,250				2,250
				Year 12			
				Aug 1	Balance	b/d	850



DR(+)				Purchases Account (Ex)				CR(-)	
Date	Particulars	Fol	Amount	Date	Particulars	Fol	Amount		
Year 12			RM						RM :
July 6	Trade Payable - Yip		1,750						

DR(-)				Sales Account (In)				CR(+)	
Date	Particulars	Fol	Amount	Date	Particulars	Fol	Amount		
			RM	Year 12	tr		RM		
				July 4	Trade Receivable - Lim		3,300		
				25	Trade Receivable - Lim		650		

DR(-)				Returns Inwards Account (In)				CR(-)	
Date	Particulars	Fol	Amount	Date	Particulars	Fol	Amount		
Year 12			RM				RM		
July 12	Trade Receivable - Lim		200						

DR(+)				Returns Outwards (Ex)				CR(-)	
Date	Particulars	Fol	Amount	Date	Particulars	Fol	Amount		
			RM	Year 12	<del>Trade Payable - Yip</del>		RM		
				July 15	Trade Payable - Yip		400		

DR(+)				Cash Account (A) (Extract)				CR(-)	
Date	Particulars	Fol	Amount	Date	Particulars	Fol	Amount		
			RM	Year 12	<del>Trade Payable - Yip</del>		RM		
				July 31	Trade Payable - Yip		1,000		

DR(+)				Bank Account (A) (Extract)				CR(-)	
Date	Particulars	Fol	Amount	Date	Particulars	Fol	Amount		
Year 12	<del>Trade Receivable</del>		RM				RM		
July 20	Trade Receivable - Lim		800						