



姓名: Melin Chia  
班级: SIAC1

座号: 46  
学号: 190050

科目: Bookkeeping  
教师: Miko 老师

得分: 8  
日期: 8 April 2022

## Exercise 9 - Exercise Book pg 8 Practice 4 2

Ben

### Income Statement

For The Year Ended 30 June Year 6

	RM	RM	RM
Sales		96,000	
Sales Returns		(2,800)	
Net Sales			93,200
Less: Cost Of Sales			
Opening Inventory		9,600	
Purchases	54,400	<del>54,400</del>	
Less: Purchases Returns	1,900	<del>1,900</del>	
Net Purchases	52,500		
Wages On Purchases	3,200		
Import Duties	1,600		
Carriage On Purchases	2,850		
Cost of Purchases		60,150	
Less: Closing Inventory		<del>10,000</del>	<del>(30,750)</del>
Cost Of Goods Available For Sales		69,750	
Less: Closing Inventory		10,000	(59,750)
Gross Profit			33,450
Other Income			
Dividend Income		1,200	
Discounts Received		1,300	
Rental Income		5,450	
Interest On <del>1000</del> Fixed Deposit		3,050	11,000
			44,450
Less: Other Expenses			
Printing And Stationary		2,700	
Discounts Allowed		2,500	
Sundry Expenses		2,850	
Salesman Commission		9,600	

[illegible]



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教师 Teacher: \_\_\_\_\_

得分 Marks: \_\_\_\_\_  
日期 Date: \_\_\_\_\_

Ben

## Trial Balance

As at 30 June Year 6

A, Ex.

L, OE, In

	Debit	Credit
	RM	RM
Dividend Income In		1,200
Discounts Received In		1,300
Purchases Returns Ex-		1,900
Rental Income In		5,450
Current Assets A	73,500	
Printing and Stationery <sup>e</sup> Ex	2,700	
Non-Current Assets A	92,000	
Wages on Purchases Ex	33,200	
Interest on Fixed Deposit IN		3,050
Import Duties Ex	1,600	<del>1,600</del>
Sales In		96,000
Drawings OE-	2,000	
Carriage on Purchases Ex	2,850	
Discounts Allowed Ex	2,500	
<del>Opening Inventory</del>	<del>1,600</del>	
Sundry Expenses Ex	2,850	
Capital OE (273,900 - 140,800)		133,100
Salesman Commission Ex	9,600	
Non-Current Liabilities L		25,000
Purchases Ex	54,400	
Bad Debts Ex	500	
Entertainment Ex	500	
Sales Returns In-	2,800	
Rental Expenses Ex	9,500	
Water and Electricity Ex	3,800	
Current <del>Liabilities</del> Liabilities L		6,900

[illegible]





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In the books of Ben

## General Ledger

### Inventory Account

Date	Particulars	Fol	Amount	Date	Particulars	Fol	Amount
Year 5			RM	Year 6			RM
Jul 1	Balance	b/d	9,600	Jun 30	Trading - Opening Inventory		9,600
Year 6				30	Balance	b/d	10,000
Jun 30	Trading - Closing Inventory		10,000				
			19,600				19,600
Year 6							
Jul 1	Balance	c/d	10,000				

### Capital Account

Date	Particulars	Fol	Amount	Date	Particulars	Fol	Amount
Year 6			RM	Year 5			RM
Jun 30	Drawings		2,000	Jul 1	Balance	b/d	133,100
	Balance	c/d	143,600	Year 6			
			145,600	Jun 30	Profit and Loss - Net Profit		12,500
							145,600
				Year 6			
				Jul 1	Balance	b/d	143,600