



姓名: Melvin Chio  
Name: \_\_\_\_\_  
班级: SIAC1  
Class: \_\_\_\_\_

座号: 46  
Seat: \_\_\_\_\_  
学号: 190050  
Stu. ID: \_\_\_\_\_

科目: Bookkeeping  
Subject: \_\_\_\_\_  
教师: \_\_\_\_\_  
Teacher: \_\_\_\_\_

得分: \_\_\_\_\_  
Marks: \_\_\_\_\_  
日期: 12/5/2022  
Date: \_\_\_\_\_

Exercise Book 1 Pg 12 Question 6

Wu Lala

Trial Balance

As At 31 December Year 6

	Debit	Credit
	RM	RM
Leasehold Premises	80,000	
Plant and Machinery	40,000	
Fixtures and Fittings	20,000	
Trade Receivables	15,000	
Trade Payables		12,000
Inventory as at 1 January Year 6	5,000	
Freight Inwards	900	
Purchases Returns		700
Sales Returns	250	
Bank Overdraft		3,000
Cash in Hand	1,000	
Mortgage Loan		40,000
Purchases	29,000	
Sales		56,000
Discounts Allowed	600	
Discounts Received		600
Loan to Chris	2,000	
Loan From Mary		3,000
Commission Revenue		5,000
Maintenance on Premises	2,200	
Bad Debts	550	
Drawings	3,000	
Interest on Overdraft	300	
Capital (199,800 - 120,300)		79,500
	was RM 3,000	
	199,800	199,800
Note: Closing Inventory as at 31 December Year 6		

In the books of Wu Lolo

General Ledger

Inventory Account (A)

Date	Particulars	Fol	Amount	Date	Particulars	Fol	Amount
Year 6			RM	Year 6			RM
Jan 1	Balance	b/d	5,000	Dec 31	Trading - Opening		
Dec 31	Trading - Closing			31	Inventory		5,000
	Inventory		3,000		Balance	cd	3,000
			8,000				8,000
Year 7							
Jan 1	Balance	b/d	3,000				



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Date: \_\_\_\_\_

Wu Lala

## Income Statement

For The Year Ended 31 December Year 6

	RM	RM	RM
Sales		56,000	
Less: Sales Returns		(250)	
Net Sales			55,750
Less: Cost of Sales			
Opening Inventory		5,000	
Purchases	29,000		
Less: Purchases Returns	(700)		
Net Purchases	28,300		
Freight Inwards	900		
Cost of Purchases		29,200	
Cost of Goods Available For Sales		34,200	
Less: Closing Inventory		(3,000)	(31,200)
Gross Profit			24,550
Other Income			
Discounts Received		600	
Commission Revenue		5,000	5,600
			30,150
Less: Expenses			
Discounts Allowed		600	
Maintenance on Premises		2,200	
Bad Debts		550	
Interest on Overdraft		300	(3,650)
Net Profit			26,500



As At 31 December Year 6