## Statement of Financial Position As At 1 October 2001

	RM	RM	RM
	Cost	Accumulated Depreciation	Carrying Amount
Non-current Assets			
Furniture [(2,000+600) × 10%]	2,600	(260)	2,340
Office Equipment (3,500 × 10%)	3,500	(350)	3,150
Motor van (6,000×10%)	6.000	(6∞)	5,400
	15,100	(1,210)	10,890
Current Assets			
Inenton (2,500-700-250)		1,550	
Accounts Receivable (8,000-1,800+300)		6.500	
Dah (1000-100+500)		1,400	9,450
Total Assets			20,340
Non-current Liabilities		,	
Loop from Ali		1,500	
Current Liabilities			
Accounts Payable (5,000-1,800)	3,200		
Bank Overdraft (900-300+600)	1,200	4,400	
Total Liabilities			(5,900)
Net Assets			14,440
-			
Owners' <u>Equity</u> Capital (10,000+3,500)			13,500
Add: Net Profit (2,300-260-350-600-200			
+50)			940
1			14,440
Total Equity			
	ξ.		
	,		