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科目 Subject: Bookkeeping
教师 Teacher: 汪老师

得分 Marks: 10
日期 Date: 27/9/2022

Exercise 8 - Exercise Book Pg 43 Question 4

In the books of Audrey Company

General Ledger

Motor Vehicles

Date	Particulars	F.	Amount	Date	Particulars	F.	Amount
2014			RM	2015			RM
July 1	Balance	b/d	75,000	Jun 30	Balance	c/d	120,000
1	Bank		25,000				
2015							
Jan 1	Other Payables		20,000				
			120,000				120,000
2015							
July 1	Balance	b/d	120,000				

Depreciation of Motor Vehicles

Date	Particulars	F.	Amount	Date	Particulars	F.	Amount
2015			RM	2015			RM
Jun 30	Accumulated			Jun 30	Profit and Loss		22,000
	Depreciation of						
	Motor vehicles (w/d)		22,000				
			22,000				22,000

Accumulated Depreciation of Motor Vehicles

Date	Particulars	F.	Amount.	Date	Particulars	F.	Amount.
2015			RM	2014			RM
Jun 30	Balance	c/d	37,000	July 1	Balance	b/d	15,000
				2015			
				Jun 30	Depreciation of		
					Motor vehicles (W1)		22,000
			37,000				37,000
				2015			
				July 1	Balance	b/d	37,000

Audrey Company Statement of Financial Position (Extract) For the Year Ended 30 June 2015

	RM	RM	RM
<u>Non-current Assets</u>	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Carrying Amount</u>
Motor Vehicles	120,000	(37,000)	83,000

Workings :

1 July 2014 - 30 June 2015 — (i)

Original Motor Vehicles : $RM75,000 \times 20\% \times 1 = RM15,000$

New Motor Vehicles : $RM25,000 \times 20\% \times 1 = RM5,000$

New Motor Vehicles bought on 1 Jan 2015 : $RM20,000 \times 20\% \times \frac{6}{12}$
= RM2,000

Total Depreciation : $RM15,000 + RM5,000 + RM2,000 = RM22,000$