

In the books of Bo Ya Company

General Ledger
Sales Ledger Control

2003		RM	2003		RM
Jan 1	Balance b/d	21,886	Jan 1	Balance b/d	18
Dec 31	Sales	420,690	Dec 31	Sales Returns And Allowances	3,920
31	Bad Debts Recovered	60	31	Bad Debts	3,784
31	Bank (Cheque Dishonoured)	148	31	Discounts Allowed	2,542
31	Balance c/d	114	31	Bank (264,178 - 60)	264,178
			31	Bank (Bad Debts Recovered)	60
			31	Purchases Ledger Control (Contra)	450
			31	Balance c/d	167,946
		442,898			442,898
2004			2004		
Jan 1	Balance b/d	167,946	Jan 1	Balance b/d	114

Purchases Ledger Control

2003		RM	2003		RM
Jan 1	Balance b/d	138	Jan 1	Balance b/d	18,524
Dec 31	Discounts Received	2,826	Dec 31	Purchases	300,477
31	Purchases Returns And Allowances	1,972	31	Bank (Refund)	350
31	Bank	183,772	31	Balance c/d	264
31	Purchases Ledger Control (Contra)	450			
31	Balance c/d	130,457			
		319,615			319,615
2004			2004		
Jan 1	Balance b/d	264	Jan 1	Balance b/d	130,457