



Exercise (3) – BRB1 Pg 2-23 Practice 16 (Amended)

Answer:

In the books of Lee.

**General Ledger
Cash Account (R)**

DR(+)				CR(-)			
Date	Particulars	Folio	Amount	Date	Particulars	Folio	Amount
Year 6			RM	Year 6			RM
May 1	Capital		3,000	May 5	Purchases		930
18	Sales		90	14	Fixtures And		
25	Commission Income		120		Fittings		225
				29	Drawing		375
				31	Account Payable-		
					Toby Trading		900
				31	Rental Expenses		300
				31	Balance	c/d	480
			3,210				3,210
June 1	Balance	b/d	480				

Capital Account (OE)

DR(+)				CR(+)			
Date	Particulars	Folio	Amount	Date	Particulars	Folio	Amount
Year 6			RM	Year 6			RM
May 1	Cash		3,000				

Drawings Account (OE-)

DR(+)				CR(-)			
Date	Particulars	Folio	Amount	Date	Particulars	Folio	Amount
Year 6			RM				RM
May 29	Cash		375				

Purchases Account (Ex)

DR(+)				CR(-)			
Date	Particulars	Folio	Amount	Date	Particulars	Folio	Amount
Year 6			RM				RM
May 5	Cash		930				
8	Account Payable-						
	Toby Trading		2,100				

Sales Account (In)

DR(-)				CR(+)			
Date	Particulars	Folio	Amount	Date	Particulars	Folio	Amount
Year 6			RM	Year 6			RM
				May 11	Account Receivable		
					-Robmar Company		1,200
				18	Cash		90
					Account Receivable		
					-Mary Nursery		360



DR(-)

Returns Outwards Account (Ex-)

CR(+)

Date	Particulars	Folio	Amount	Date	Particulars	Folio	Amount
			RM	Year 6	Account Payable - Toby Trading		RM 180

DR(-)

Account Payable - Toby Trading (L)

CR(+)

Date	Particulars	Folio	Amount	Date	Particulars	Folio	Amount
Year 6			RM	Year 6			RM
May 12	Returns Outwards		180	May 8	Purchases		2,100
31	Cash		900				
31	Balance	c/d	1,020				
			2,100				2,100
				June 1	Balance	b/d	1,020

DR(+)

Account Receivable - Rahmat Company (A)

CR(-)

Date	Particulars	Folio	Amount	Date	Particulars	Folio	Amount
Year 6			RM	Year 6			RM
May 1	Sales		1,200	May 31	Balance	c/d	1,200
			1,200				1,200
June 1	Balance	b/d	1,200				

DR(+)

Account Receivable - Mary Nursery (A)

CR(-)

Date	Particulars	Folio	Amount	Date	Particulars	Folio	Amount
Year 6			RM	Year 6			RM
May 21	Sales		360	May 31	Balance	c/d	360
			360				360
June 1	Balance	b/d	360				

DR(+)

Fixtures And Fittings Account (A)

CR(-)

Date	Particulars	Folio	Amount	Date	Particulars	Folio	Amount
Year 6			RM	Year 6			RM
May 14	Cash		225	May 31	Balance	c/d	225
			225				225
June 1	Balance	b/d	225				

DR(-)

Commission Income Account (In)

CR(+)

Date	Particulars	Folio	Amount	Date	Particulars	Folio	Amount
			RM	Year 6			RM
				May 25	Cash		120

DR(+)

Rental Expenses Account (Ex)

CR(-)

Date	Particulars	Folio	Amount	Date	Particulars	Folio	Amount
Year 6			RM				RM
May 31	Cash		300				