


 姓名  
Name: \_\_\_\_\_

 座号  
Seat: \_\_\_\_\_

 科目  
Subject: \_\_\_\_\_

 得分  
Marks: \_\_\_\_\_

 班级  
Class: \_\_\_\_\_

 学号  
Stu. ID: \_\_\_\_\_

 教师  
Teacher: \_\_\_\_\_

 日期  
Date: \_\_\_\_\_

Exercise Book 1 P12 Page 36 Question 2
In the books of Ann Company
General Ledger
Sales Ledger Control Account

Date	Particulars	Fol	Amount	Date	Particulars	Fol	Amount
2015			RM	2015			RM
Jan 1	Balance	b/d	15,150	Jan 1	Balance	b/d	750
Dec 31	Sales		61,500	Dec 31	Bank		63,000
31	Bad Debts Recovered		1,500	31	Bank (Bad Debts		
31	Discounts Allowed				Recovered)		1,500
	(Withdrawn)		300	31	Returns Inwards		3,240
31	Bank (Dishonoured			31	Bad Debts		1,352
	Cheques)		444	31	Discounts Allowed		1,530
31	Interest Income		510	31	Purchases Ledger		
31	Balance	c/d	1,140		Control (Contra)		240
				31	Balance	c/d	8,932
			80,544				80,544
2016				2016			
Jan 1	Balance	b/d	8,932	Jan 1	Balance	b/d	1,140

# Purchases Ledger Control Account

Date	Particulars	Fol.	Amount	Date	Particulars	Fol.	Amount
2015			RM	2015			RM
Jan 1	Balance	b/d	840	Jan 1	Balance	b/d	6,144
Dec 31	Bank		30,150	Dec 31	Purchases		28,500
31	Discounts Received		1,800	31	Bank (Refunded)		600
31	Sales Ledger Control			31	Legal Expenses		150
	(Contra)		240	31	Carriage Inwards		840
31	Balance	c/d	3,834	31	Balance	c/d	630
			<u>36,864</u>				<u>36,864</u>
2016				2016			
Jan 1	Balance	b/d	630	Jan 1	Balance	b/d	3,834