



姓名  
Name: \_\_\_\_\_  
班级  
Class: \_\_\_\_\_

座号  
Seat: \_\_\_\_\_  
学号  
Stu ID: \_\_\_\_\_

科目  
Subject: \_\_\_\_\_  
教师  
Teacher: \_\_\_\_\_

得分  
Marks: \_\_\_\_\_  
日期  
Date: \_\_\_\_\_

UEC Pg 65 Question 1 - 1975

Enaik Idris

Income Statement

For The Year Ended 31 December 1974

	RM	RM	RM
Sales			64,700
Less: Cost of Sales			
Opening Stock		14,600	
Purchases	43,210		
Duty on Imported Goods	4,500		
Freight on Imported Goods	2,875		
Wages ( $9,700 \times \frac{1}{5}$ )	1,940		
Cost of Purchases		52,525	
Cost of Goods Available			
for Sales		67,125	
Less: Closing Stock		(17,300)	(49,825)
Gross Profit			14,875
Other Income			
Commission Earned			1,710
			16,585
Less: Expenses			
Wages [ $(9,360 + 340) \times \frac{4}{5}$ ]		7,760	
Motor Van Expenses ( $2,580 \times \frac{3}{4}$ )		1,935	
Discounts Allowed		760	
Insurance Expenses (650-50)		600	
Sundry Expenses		420	
Depreciation of Motor			
Vehicles ( $18,900 \times 10\%$ )		1,890	
Provision for Discounts			
Allowed (Increase)		215	(13,580)
Net Profit			3,005

As At 31 December 1974

[illegible]