

In the books of partnership (Chee Hwa, Laila, And Vimola)

28 APR 2023

## General Ledger

Realisation

Year 2		RM	Year 2		RM
Dec 31	Inventory	5,000	Dec 31	Bank	
31	Accounts Receivable	21,000		- Non-current Assets	8,000
31	Non-current Assets	14,000	31	Capital : Non-current Assets	
31	Bank - Dissolution Cost	800		Taken Over	
				- Chee Hwa	7,000
			31	Bank - Inventory	4,000
			31	Bank - Accounts Receivable	3,000
			31	Accounts Payable :	
				Discounts Received	500
			31	Capital : Loss on Realisation	
				- Chee Hwa	9,150
				- Laila	6,100
				- Vimola	3,050
		40,800			40,800

Partners' Capital

Year 2		Chee Hwa RM	Laila RM	Vimola RM	Year 2		Chee Hwa RM	Laila RM	Vimola RM
Dec 31	Realisation :				Dec 31	Balance b/d	4,000	4,000	2,000
	Non-current				31	Capital			
	Assets Taken					- Chee Hwa	-	-	525
	Over	7,000	-	-		- Laila	-	-	525
31	Realisation :				31	Bank	12,675	2,625	-
	Loss on								
	Realisation	9,150	6,100	3,050					
31	Capital								
	- Vimola	525	525	-					
		16,675	6,625	3,050			16,675	6,625	3,050

Bank

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[illegible]