

In the books of partnership (Chew, Fang, And Wan)

28 APR 2023

## General Ledger

## Realisation

Year 4		RM	Year 4		RM
Dec 31	Store Building	145,000	Dec 31	Capital : Motor Cars Taken Over	
31	Office Furniture And Equipment	17,900		- Chew	5,700
31	Motor Vehicles	12,370		- Fang	2,900
31	Inventory	21,910	31	Capital : Store Building Taken Over	
31	Trade Receivable	9,800		- Chew	195,000
31	Capital : Dissolution cost - Chew	680	31	Capital : Inventory Taken Over	
31	Bank : Interest on Overdraft	280		- Wan	11,000
31	Capital : Gain on Realisation - Chew	22,275	31	Bank	
	- Fang	14,850		- Motor Van	2,800
	- Wan	7,425		- Office Furniture And Equipment	16,000
				- Inventory	8,851
			31	Trade Payables : Discounts Received	1,239
			31	Bank : Trade Receivables	9,000
		252,490			252,490

# Partners' Capital

28 APR 2023

Year 4		Chew RM	Fang RM	Wan RM	Year 4		Chew RM	Fang RM	Wan RM
Dec 31	Realisation				Dec 31	Balance c/d	69,200	61,400	26,930
	- Motor Cars				31	Realisation			
	Taken Over	5,700	2,900	-		- Gain on			
	- Store Building					Realisation	22,275	14,850	7,425
	Taken Over	195,000	-	-	31	Realisation			
	- Inventory					- Dissolution			
	Taken Over	-	-	11,000		Cost	680	-	-
31	Bank	-	73,350	23,355	31	Bank	108,545	-	-
		200,700	76,250	34,355			200,700	76,250	34,355

# Bank

Year 4		RM	Year 4		RM
Dec 31	Realisation		Dec 31	Balance c/d	21,770
	- Motor Van	2,800	31	Interest on Overdraft	280
	- Office Furniture And		31	Trade Payables	11,151
	Equipment	16,000	31	Loan from Loke	16,000
	- Inventory	8,851	31	Capital	
31	Realisation - Trade Receivables	9,000		- Fang	73,350
31	Cash	710		- Wan	23,355
31	Capital				
	- Chew	108,545			
		145,906			145,906