



姓名  
Name: \_\_\_\_\_

班級  
Class: \_\_\_\_\_

座号  
Seat: \_\_\_\_\_

学号  
Stu ID: \_\_\_\_\_

Subject: \_\_\_\_\_

教师  
Teacher: \_\_\_\_\_

得分  
Marks: \_\_\_\_\_

日期  
Date: \_\_\_\_\_

Exercise Book Page 39 Question 5

In the books of Henry

## General Ledger

Sales Ledger Control Account

Date	Particulars	Fol.	Amount	Date	Particulars	Fol.	Amount
Year 1			RM	Year 1			RM
May 1	Balance	b/d	4,500	May 1	Balance	b/d	750
31	Sales		15,365	31	Discounts Allowed		245
31	Discounts Allowed			31	Bank		13,500
	(Withdrawn)		45	31	Purchases ledger		
31	Interest Income		152		Control (Contra)		500
31	Bad Debts Recovered		425	31	Bad Debts		650
31	Bank (Cheques			31	Bank (Bad Debts		
	Dishonoured)		1,000		Recovered		425
31	Balance	c/d	189	31	Balance	c/d	6,106
			21,676				21,676
Jun 1	Balance	b/d	6,106	Jun 1	Balance	b/d	189

# Purchases Ledger Control Account

Date	Particulars	Fol.	Amount	Date	Particulars	Fol.	Amount
Year 1			RM	Year 1			RM
May 1	Balance	b/d	190	May 1	Balance	b/d	3,250
31	Discounts Received		130	31	Purchases		22,800
31	Returns Outwards		386	31	Carriage Inwards		70
31	Bank		18,500	31	Bank (Refunded)		300
31	Sales Ledger Control			31	Balance	c/d	90
	(Contra)		500				
31	Balance	c/d	6,804				
			26,510				26,510
Jun 1	Balance	b/d	90	Jun 1	Balance	b/d	68,704