## General Ledger Sales Ledger Control

| 1990        |                | RM      | 1000   |                   | RM      |
|-------------|----------------|---------|--------|-------------------|---------|
|             |                |         | 1990   |                   |         |
| Jon 1       | Balance bd     | 29,255  | Jon_1  | Bolonce bld       | 586     |
| Dec 31      | Sol <i>e</i> s | 145,212 | Dec 31 | Bonk              | 135,814 |
| 31          | Balance c/d    | 433     | 31     | Discounts Allowed | 2,164   |
|             |                |         |        | Returns Inwords   | 2,642   |
|             |                |         |        | Bod Debts         | 600     |
|             |                |         | 3ı     | Rurchases Ledger  |         |
|             |                |         |        | Control (Contra)  | 4017    |
|             |                |         |        | Balance cld       | 29,017  |
|             |                | 174,900 |        |                   | 174,900 |
| 1991        |                |         | 1991   |                   |         |
| <u>m</u> 1. | Balance 1/d    | 29,017  | Jan 1  | Balance bld       | 433     |
|             |                |         |        |                   |         |
|             |                |         | _      |                   |         |
|             |                |         |        |                   |         |
|             |                |         |        |                   |         |
|             |                |         |        |                   |         |
|             |                |         |        | -                 |         |
|             |                |         |        |                   |         |

## Ruchases Ledger Control

|       |                                  |         | <i>J</i> |             |         |
|-------|----------------------------------|---------|----------|-------------|---------|
| 1990  |                                  | RM      | 1990     |             | RM      |
| Jan 1 | Balance h/d                      |         |          | Bolonce b/d | 21,675  |
| _     | Returns Outwards                 | 1,841   | Dec 31   | Purchases   | 83,000  |
| - 31  | Book                             | 71,325  |          | Balance c/d | 925     |
| 31    | Sales Ledger Control<br>(contra) |         |          |             |         |
|       | (contra)                         | 4,077   |          |             |         |
| 31    | Balance c/d                      | 26,553  |          |             |         |
|       |                                  | 105,600 |          |             | 105,600 |
| 1991  |                                  |         | 1991     |             |         |
| Jan 1 | Balance bld                      | 925     | Jan 1    | Bolonce b/d | 26,553  |
|       |                                  |         |          |             |         |
|       |                                  |         |          |             |         |
|       |                                  |         |          |             |         |
|       |                                  |         |          |             |         |
|       |                                  |         |          |             |         |
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|       |                                  |         |          |             |         |