



姓名: Melyn Chia
Name: Melyn Chia
班级: SIAC1
Class: SIAC1

座号: 46
Seat: 46
学号: 190050
Stu. ID: 190050

科目: Bookkeeping
Subject: Bookkeeping
教师:
Teacher:

得分:
Marks:
日期: 12/5/2022
Date: 12/5/2022

Exercise Book 1 Pg 18 Question 12

Mr. Lim

Trial Balance

As At 31 July 2018

	Debit	Credit
	RM	RM
Maintenance of Premises	600	
Bad Debts	450	
Entertainment	1,650	
Carriage Inwards	1,500	
Purchase Returns		2,500
Sales Returns	7,500	
Sundry Expenses	510	
Freehold Premises	200,000	
Accounts Payable		14,000
Interest on Loan	1,260	
Custom Duties	800	
Postage and Stationery	500	
Capital, 1 August 2017		219,650
Commission Income		2,220
Loan From Maybank		14,800
Motor vehicles	45,000	
Discounts Received		300
Discounts Allowed	550	
Accounts Receivable	8,400	
Wages and Salaries	13,000	
Water and Electricity	5,670	
Cash at Bank	1,300	
Sales		98,000
Purchases	55,000	
Inventory, 1 August 2017	6,000	

	Debit	Credit
	RM	RM
Carriage Outwards	180	
Drawings	1,000	
	351,470	351,470
Note: Inventory at 31 July 2018, was valued at cost of RM5,300		



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Income Statement

For The Year Ended 31 July 2018

	RM	RM	RM
Sales		98,000	
Less: Sales Returns		(7,500)	
Net Sales			90,500
Less: Cost of Sales			
Opening Inventory		6,000	
Purchases	55,000		
Less: Purchases Returns	(2,500)		
Net Purchases	52,500		
Carriage Inwards	1,500		
Custom Duties	800		
Cost of Purchases		54,800	
Cost of Goods Available For Sales		60,800	
Less: Closing Inventory		(5,300)	(55,500)
Gross Profit			35,000
Other Income			
Interest on Loan		1,260	
Commission Income		2,220	
Discounts Received		300	2,520
			37,520
Less: Expenses			
Maintenance of Premises		600	
Bad Debts		450	
Entertainment		1,650	
Postage and Stationery		500	
Discounts Allowed		550	
Wages and Salaries		13,000	
Water and Electricity		5,670	

[illegible]



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44.11
Subject _____

44.65
Teacher _____

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Statement of Financial Position

As At 31 July 2018

[illegible]

General Ledger

Inventory Account

Date	Particulars	Fol	Amount	Date	Particulars	Fol	Amount
2017			RM	2018			RM
Aug 1	Balance	b/d	6,000	Jul 31	Trading-Opening Inventory		6,000
2018							
Jul 31	Trading-Closing Inventory		5,300	31	Balance	c/d	5,300
			11,300				11,300
2018							
Aug 1	Balance	b/d	5,300				

Capital Account

Date	Particulars	Fol	Amount	Date	Particulars	Fol	Amount
2018			RM	2017			RM
Jul 31	Drawings		1,000	Aug 1	Balance	b/d	219,650
31	Balance	c/d	231,200	2018			
				Jul 31	Profit and Loss-Net Profit		12,550
			232,200				232,200
				2018			
				Aug 1	Balance	b/d	231,200