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得分: 10  
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## Exercise Book 1 Page 46 Question 3 - Exercise 11

In the books of CK Company

### General Ledger

#### Motor Vehicles

Date	Particulars	Fol.	Amount	Date	Particulars	Fol.	Amount
2016			RM	2016			RM
Jan 1	Bank (JKL123)		45,000	Dec 31	Balance	c/d	45,000
2017				2017			
Jan 1	Balance	b/d	45,000	Jun 30	Disposal of Motor		
Jun 30	Disposal of Motor				Vehicles (JKL123)		45,000
30	Vehicles (Trade In)		30,200		Balance	b/d	68,000
	Bank (JQR789)		37,800				
			113,000				113,000
2018	Balance	b/d	68,000				

### Workings

2016 — ①

$$RM45,000 \times 25\% = RM11,250$$

2017 — ②

$$JKL123: RM45,000 \times 25\% \times \frac{1}{2} = RM5,625$$

$$JQR789: RM68,000 \times 25\% \times \frac{1}{2} = RM8,500$$

$$Dep: RM5,625 + RM8,500 = RM14,125$$

$$JKL123: RM45,000 \times 25\% \times \frac{1}{2} = RM5,625$$

### Accumulated Depreciation of Motor vehicles

Date	Particulars	Fol.	Amount	Date	Particulars	Fol.	Amount
2016			RM	2016			RM
Dec 31	Balance	c/d	11,250	Dec 31	Disposal of		
					Motor Vehicles (w①)		11,250
			11,250				11,250
2017				2017			
Jun 30	Disposal of			Jan 1	Balance	b/d	11,250
	Motor Vehicles			Dec 31	Depreciation of		
	(JKL123) (w②)		16,875		Motor Vehicles (w③)		14,125
Dec 31	Balance		8,500				3
			25,375				25,375
				2017			
				Jan 1	Balance	b/d	8,500

### Disposal of Motor Vehicles

Date	Particulars	Fol.	Amount	Date	Particulars	Fol.	Amount
2017				2017			
Jun 30	Motor Vehicles			Jun 30	Accumulated		
	(JKL123)		45,000		Depreciation of		
30	Gain on Disposal		2,075		Motor Vehicles (w④)		16,875
				30	Motor Vehicles		
					(Trade In)		30,200
			47,075				47,075

	RM	RM	RM
	Cost	Accumulated Carrying	
		Depreciation Amount	
<u>Non-current Assets</u>			
Motor Vehicles	68,000	(8,500)	59,500