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科目: Bookkeeping  
Subject: Bookkeeping  
教师: 汪老师  
Teacher: 汪老师

得分:             
Marks:             
日期: 19/10/2022  
Date: 19/10/2022

Exercise Book 1 Pg 47 Question 7

In the books of Dream World Company

General Ledger

Motor vehicles

Date	Particulars	Fol.	Amount	Date	Particulars	Fol.	Amount
2018			RM	2018			RM
Jan 1	Balance	b/d	175,000	May 1	Disposal of		
May 1	Bank				Motor vehicles		95,000
May 1	Motor Vehicles			Dec 31	Balance	c/d	150,000
	(Trade In)		55,000				
	1 Bank (55,000 - 15,000)		15,000				
			<u>245,000</u>				<u>245,000</u>
2019							
Jan 1	Balance	b/d	150,000				

Accumulated Depreciation of Motor vehicles

Date	Particulars	Fol.	Amount	Date	Particulars	Fol.	Amount
2018.			RM	2018			RM
May 1	Disposal of			Jan 1	Balance (w@+@)	b/d	22,250
	Motor Vehicles		14,250	Dec 31	Depreciation of		
Dec 31	Balance	c/d	23,000		Motor Vehicles (w@+w@)		15,000
			<u>37,250</u>				<u>37,250</u>
				2019			
				Jan 1	Balance	b/d	23,000

### Disposal of Motor Vehicles

Date	Particulars	Fol.	Amount	Date	Particulars	Fol.	Amount
2018			RM	2018			RM
May 1	Motor Vehicles		95,000	May 1	Accumulated		
					Depreciation of		
					Motor Vehicles		14,250
					Motor Vehicles		
					(Trade In)		55,000
					Loss on Disposal		25,750
			95,000				95,000

#### Workings:

JST888 :  $RM95,000 \times 10\% \times 1\frac{1}{2} = 14,250$

JTB666 :  $RM80,000 \times 10\% = RM8,000$

JWB555 :  $RM70,000 \times 10\% = RM7,000$