	地名 ルヴ Name: Sont:	作门 Subject:	得分 	
• .	班级 Class: Stu. ID:	杜炉: Teacher:	日 切: Date:	
1.	&C (D.A) 3.D (A.C) SA (6D) 7C. 81	D		
		Title LMOAO		•
		RM	RM	pu
	Gross Profit		- 	130, 250
	Other Income			
	Dwident Income		2,700	
•	Rental Earned		18,000	
	Discounts Received		1,100	21,800
	Less: Expenses			142.000
	Interest on Loan		8,500	
1	1 Water and Electricity	· · ·	4,360	
4	Discounts Allowed		900	
$/\rangle$	Insurance Expanses		5,900	
//	Distribution Expenses Wages and Salaries Epp and Sosco		9,840	
′	Wages and Salaries		66,500	
	Epp and Soxo		12,800	(108,800)
	Net Profit			33,200
			1	

Haut Enterpise Statement of Financial Position as at 31 December 2018

	RM	RM	RM
Non - current Assets			
Land and Buildings		400,000	
Motor vehicles			
Office Equipment		56,000	
Motor vehicles		120,000	576,000
Investment			
Shares in KSL Bhd.			45,000
Current Assets			
Inventory		38, <i>5</i> 00	
Trade Receivables		33,000	<u> </u>
Short-term Investment		12,000	
Perty Cash		450	83,950
Total Assets			704,950
Non-current Liabilities			
Mortgage Loon		200,000	
Current Liabilities			
Trade Payables	48,000		
Loan from CK (Repay on 2019)	20,000		-\-
Bank Gurent	13,250	111,250	
Total Liabilities			(311) 2 50
Net Assets			393,700
Owner's Equity			
Opening Capital			378,000
Add Net Profit			33,200
			411,200
Less: Dawinas			(17,500)
Less: Drawings Total Equity			393,700
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