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科目 Subject: Bookkeeping
 教师 Teacher: 汪老师

得分 Marks: _____
 日期 Date: 3/3/2022

~~Exercise Book 1~~ Exercise Book 1 pg 7 q15 (Exercise 5)

C.L. KOO

Trial Balance

As ~~at~~ At 31 May Year 7

	Debit	Credit
	RM	RM
Inventory at 1 April Year 6 (A)	15,000	
Trade Payables (L)		9,000
Rent (Ex)	6,500	
Furniture (A)	14,000	
Trade Receivables (A)	11,000	
Wages and Salaries (Ex)	25,600	
Drawings (OE-)	2,000	
Purchase Returns (Ex.-)		1,180
Purchases (Ex)	54,000	
Sales Returns (In-)	1,500	
Discounts Allowed (Ex)	800	
Bank Overdraft (L)		10,500
Pretty cash (A)	3,520	
Commission Earned (In)		3,200
Advertising (Ex)	3,900	
Repair to Machinery (Ex)	1,200	
Carriage outwards (Ex)	500	
Leasehold Premises (A)	150,000	
Carriage Inwards (Ex)	2,000	
Sales (In)		83,600
Capital (OE)		182,040
	291,520	291,520
Note: Closing Inventory as at 31 May Year 7 was RM16,200		