169	FROON YEW HIGH SCHOOL T PAUFER	中學		15
	10100002	11 ubject: Bookkespi 师:	☆ インター インター インター インター 日 切: Date:	11/51 2002
	Ex. Book 1 Pg 14 Q8 Joy Li Exercise 11 Income	Trading Statement	0.4	
	Fibr the Yo	ear Ended 3	O April 20-18	
		RM	RM	RM
	Sales		88,000	
	Less: Returns Inwords		(1,500)	
	Net Sales			86,500
	Less: Cost of Sales			
	Opening Inventory		4,500	
	Net Purchases	56,000		
	Freight Invords	910		
	Cost of Purchases		56,910	
	Gost of Goods Available For Sole		61,410	•
	Less: Closing Inventory		(2,500)	(58,910)
	Gross Profit			27,5910
	Other Income			
	Interest on Fixed Deposit		200	
	Discounts Received		750	950
O	1 mg . 5 . cop see			28,540
	Less: Expenses		150	
	Interest on Loon		850	
	Discounts Allowed		800	
	Comiage on Soles Bad Debts		1,200	
			1,350	(4,320)
	Maintenance of Shap Premises Net Profit		11330	124,220
	Net Prom			347-0

Jay Li Ti	<i></i>		
Statement of F		tion	
As At 30	April 2018	RM	RM
an Non-current Assets	- Kisi	121-1	N-1
Shop Premises		60 ma	
Motor vans	 	60,000	
Office Equipment		40,000	112 50
Investment	 	/3,s0)	113,500
Meshares in Lee Bhd.			16 025
MOSICIES III WE UITU			16,930
Current Assets	1		130,430
Inventory		2 500	
Accounts Receivable		2,500 9,540	
Bank Fixed Deposit		2,540 2,500	
Cash		500	15,040
Total Assets		/	145,47
Non-current Liabilities			140,4N
Mortgage Loan From May Bent		10 000	
Current Liabilities	 	10,000	-%
Acounts Payable	12,000	· · · · · · · · · · · · · · · · · · ·	
Bank Current (credit balances)	4,500.	16,500	
Total Liabilities	4,000.	197500	
Net Assets		,	(26,500
Owner's Equity			<u>/ 118,970</u>
Accord Control	 		67.056
Opening Capital Add: Net Profit		-	97,250
1300. Ve I - FOTI	1		24,220
less, Dec. 1909			131,470
Less: Drawings Closing Copital			12,500
Closing Cophoi	 		118,970
	+		
			•
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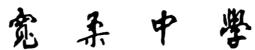
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10	the books of							
		J	nventory	Acci	<u>lger</u>			
Date	Particulars	1	9		Portraulars		FO).	A
2017			RM	2018				
May 1	Balance	6/8			Trading-Opening In	vort oru		1
2018			, - , - ,	30	Bolonce		cld	
Apr30	Trading-dosing							
	Irading-dosing Inventory		2,500					
	J		7,000					7
3018								
May	Balance	pA	2,5∞					
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