



姓名: Melvin Chio
Name: Melvin Chio
班级: SIACI
Class: SIACI

座号: 46
Seat: 46
学号: 190050
Stu ID: 190050

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

得分: 10
Marks: 10
日期: 12 Oct 2022
Date: 12 Oct 2022

Exercise Book Pg 46 Question 4 - Exercise 9

In the books of Mega Home

General Ledger

Plant and Machinery

Date	Particulars	Fol.	Amount	Date	Particulars	Fol.	Amount
2016			RM	2016			RM
Jan 1	Balance	b/d	40,000	Dec 31	Disposal of		
Dec 31	Jock Machinery Co.		30,000		Plant and		
					Machinery		20,000
					Balance	c/d	50,000
			70,000				70,000
2017							
Jan 1	Balance	b/d	50,000				

Accumulated Depreciation of Plant and Machinery

Date	Particulars	Fol.	Amount	Date	Particulars	Fol.	Amount
2016			RM	2016			RM
Dec 31	Disposal of			Jan 1	Balance (w①)	b/d	8,000
	Plants and				Depreciation of		
	Machinery		4,000		Plant and Machinery (w②)		2,250
	Balance	c/d	6,250				
			10,250				10,250
				2017			
				Jan 1	Balance	b/d	6,250

Disposal of Plant and Machinery

Date	Particulars	Fol.	Amount	Date	Particulars	Fol.	Amount
2016			RM	2016			RM
Dec 31	Plant and Machinery		20,000	Dec 31	Accumulated Depreciation of Plant and Machinery		4,000
				31	Bank (Sold)		15,200
				31	Lost on Disposal		800
			<u>20,000</u>				<u>20,000</u>

Workings

- ① M1 and M2: $RM20,000 \times 10\% \times 2 \text{ years} = RM4,000 \times 2 = RM8,000$
- ② M1 and M3: $RM20,000 \times 10\% + RM30,000 \times 10\% \times \frac{1}{3} \text{ years} = RM2,250$