

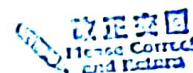


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科目: Bookkeeping
教师: 汪老师

得分: 9
日期: 24/8/2022



Exercise 7 - Exercise Book 1 Pg 37 Question 3

In the books of Little Angel Company.

General Ledger

Sales Ledger: Control Account

Date	Particulars	Fol	Amount	Date	Particulars	Fol	Amount
2013			RM	2013			RM
Jan 1	Balance	b/d	43,500	Jan 1	Balance	b/d	250
Dec 31	Sales		10,500	Dec 31	Bank		17,500
31	Bad Debts Recovered		350	31	Returns Inwards		1,080
31	Discounts Allowed			31	Discounts Allowed		850
	(Withdrawn)		100	31	Bad Debts		3,784
31	Bank (Cheques Dishonoured)		148	31	Bank (Bad Debts Recovered)		350
31	Freight Outwards <u>Income</u>		40	31	Purchases ledger		
31	Interest Income		170		Control (Contra)		80
31	Balance	c/d	380	31	Balance	c/d	31,294
			55,188				55,188
2014				2014			
Jan 1	Balance	b/d	31,294	Jan 1	Balance	b/d	380

Purchases Ledger Control Account

Date	Particulars	Fol.	Amount	Date	Particulars	Fol.	Amount
2013			RM	2013			RM
Jan 1	Balance	b/d	180	Jan 1	Balance	b/d	20,370
Dec 31	Bank		10,050	Dec 31	Bank (Refunded)		200
31	Returns Outwards		720	31	Legal Expenses		55
31	Discounts Received		600	31	Interest Expenses		230
31	Sales Ledger Control			31	Purchases		9,500
	(Contra) -		80	31	Balance	c/d	210
31	Balance	c/d	18,985				
			30,615				30,615
2014				2014			
Jan 1	Balance	b/d	210	Jan 1	Balance	b/d	18,985