General Ledger

Sales Ledger Control

2007		RM	2007		RM
I 00I	Balance b/d	43,500		Balance bld	195
	Sales	99,000	-		97,740
31	Bad Debts Recovered	500	31	Bank (Bad Debts	
31	Balonce c/d	120		Recovered)	5∞
			31	Discounts Allowed	4,320
			31	Returns Inwards	1,800
			31	Bad Debts	740
			31	Purchases Ledger	
				Control (control)	36
			31	Balance cld	37,789
0		143,120			143,120
8000			2008		
JOD 1	Balonce b/d	37,789	Jon 1	Balance bld	120
L					
					ļ
			1		

Purchases Ledger Control

2007		RM	2007		RM
Jon 1	Balance b/d	180	Jon 1	Balance b/d	20,320
Dec-31		85,594	Dec 31	Purchases	97,650
31	Discounts Received	5,246	3ા	Balonce cld	150
31	Returns Outwards	1,340			
31	Soles Ledger Control (Contra)				
	(Contra)	36			
31	Balance cld	25,724			
		118,120			118,120
2008			2008		
Jan 1	Balonce b/d	150	Jan I	Balance bld	25,724