## General Ledger

## Sales ledger control

1994		RM	1994		RM
Jan 1	Balance b'd	82,650	Dec 31	Book	157,300
	Sales (189.600-8,000)	181,600		Discounts Allowed	3,∞∞
31	Bank (Dishonoured		31	Bonk (Bad Debts	
	Cheque)	5,000		Recovered)	1,200
31	Bad Debts Recovered	1,200	3ı_	Sales Returns	920
31	Ah Chu	270	31	Bod Debts	3,850
			31	Purchases Ledger	
				Control (control)	3,350
			31	Allowance for Returns	
				Inwards	320
<u> </u>			31	Balonce_cld	100,5%
		270,720			270,700
1995					
Jan 1	Balance b/d	100,580			
		/			

## Purchases ledger Control

	RM 40.800 82,800 580 110 125
31 Discounts Received 2,600 Dec 31 Purchases 31 Purchases Returns 660 31 Bank (Refund)	82,800 580 110
31 Discounts Received 2,600 Dec 31 Purchases 31 Purchases Returns 660 31 Bank (Refund)	580 110
31 Purchases Returns 660 31 Bank (Refund)	110
31 Sales Ledger Control 31 Ah Kow  (Control 3,350 31 Ah Yaw)	
3,350 31/Ab You	125
31 Balonce cld 58,905	
1,24,415	24,415
1995	
Jon 1 Balance bld	58,905