



姓名  
Name: \_\_\_\_\_  
班级  
Class: \_\_\_\_\_

座号  
Seat: \_\_\_\_\_  
学号  
Stu. ID: \_\_\_\_\_

科目  
Subject: \_\_\_\_\_  
教师  
Teacher: \_\_\_\_\_

得分  
Marks: \_\_\_\_\_  
日期  
Date: \_\_\_\_\_

Alan  
Trial Balance  
As At 31 July 2015

	Debit	Credit
	RM	RM
Maintenance of Premises	600	
<del>Bad</del> Debt	100	
Stationery	350	
Entertainment	1,650	
Carriage Inwards	1,500	
Purchases Returns		2,500
Sales Returns	7,500	
Sundry Expenses	510	
Freehold Premises	200,000	
Accounts Payable		14,000
Interest on Loan	1,260	
Customs Duties	800	
Wages	3,500	
Capital		219,650
Commission Income		2,220
Loan From Maybank		14,800
Motor Vehicles	45,000	
Discounts Received		300
Discounts Allowed	550	
Accounts Receivable	8,400	
Salaries	10,000	
Distribution Expenses	5,670	
Cash At Bank	1,300	
Sales		98,000
Purchases	55,000	
Opening Inventory	6,000	

[illegible]



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Alan

Income Statement

For The Year Ended 31 July 2015

	RM	RM	RM
Sales		98,000	
Less: Sales Returns		(7,500)	
Net Sales			90,500
Less: Cost of Sales			
Opening Inventory		6,000	
Purchases	55,000		
Less: Purchases Returns	(2,500)		
Net Purchases	52,500		
Carriage Inwards	1,500		
Customs Duties	800		
Cost of Purchases		54,800	
Cost of Goods Available for Sales		60,800	
Less: Closing Inventory		(5,300)	(55,500)
Gross Profit			35,000
Other Income			
Interest on Loan		1,260	
Commission Income		2,220	
Discounts Received		300	3,780
			38,780
Less: Expenses			
Maintenance of Premises		600	
Bad Debt		100	
Stationery		350	
Entertainment		1,650	
Sundry Expenses		510	
Wages		800	
Discounts Allowed		550	

[illegible]