

Name: Mehin Chio 1461Class: S.M.1 AC 111Student ID: 190050Date: 12 July 2022In the books of Benson Lim

## Cash Book

CB01

Date	Particulars	F	Discounts Allowed	Cash	Bank	Date	Particulars	F	Discounts Received	Cash	Bank
2018			RM	RM	RM	2018			RM	RM	RM
Jan 1	Balance			660		Jan 1	Balance				1,450
2	Tom Sdn Bhd		120		3,880	2	Drawings			500	
4	Sales				3,250	5	Cash	C			1,200
5	Bank	C		1,200		9	Alex Teo				2,800
14	Alex Teo			100		12	Insurance Premium			860	
22	Commission Income			250		24	Office Equipment				2,300
23	Lucky co		100	2,850		28	Wages and Salaries				3,200
31	Cash	C			3,000	30	Interest on Overdraft				110
31	Balance	c/d			930	31	Bank	C		3,000	
						31	Balance	c/d		700	
		GL01	220	5,060	11,060			GL02		5,060	11,060
Feb 1	Balance	b/d		700		Feb 1	Balance	b/d			930

## General Ledger

## Discounts Allowed

GL01

Date	Particulars	Folio	Amount	Date	Particulars	Folio	Amount
2018			RM				RM
Jan 31	Accounts Receivable	CB01	220				

## Discounts Received

GL02

Date	Particulars	Folio	Amount	Date	Particulars	Folio	Amount
			RM	2018			RM
				Jan 31	Accounts Payable		5,060