. 300	TPAPER TEH4032	中學		9.5 /Ex.12				
	姓名 Name: Melun Chia Seat: 43 5	II ubject: Accounti	79					
	# 5 Stulp: 190050 To	娜eacher: Ms. Lynne	e. 1-10 Date:					
	UEB 2004 Q4 - Exercise 12							
	(a) Huong And Lin							
	Statement of Financial Position							
	As At 1 January 2004							
		RM	RM	RM				
	Non-current Assets	. ~	27					
	Tongible Assets	(giraling)	- A					
	Premises (25,000+25,000)			50,000				
	Intongible Assets	· Area i						
	Goodwill (4,400+5,000)	0214	and stand	9,400				
	71	(	10	59,400				
	Current Assets							
	Inventory (5,000+6,000)		11,000					
	Accounts Receivable (2,000+3,000)	5,000						
	Less: Allowonce for Doubtful Debts W		4,700					
	Cash At Bank (20,000+20,000)		40,000	55,700				
	Net Assets			115/100				
	Owners' Equity		7					
0	Capital		/					
	- Huong W@			56,300				
	- Lin W(3)			58,800				
	Total Equity			115,100				
	roidi quing							
				_				
	Workings:							
1	Allowance for Doubtful Debts: RM(1	00+200) = RI	MBOO					
٠.				))				
٥.	2. <u>Capital - Huang: RM (25,000+4,400+5,000+2,000-100+20,000)</u> = RM56,300							
3.	3. Capital - Lin: RM (25,000+5,000+6,000+3,000-200+20,000)							
	= RM58,800							
			,					

(a) Huong	And Lin							
Income Statement (Profit And Loss Appropriation Account Section Only)								
For the Half Year	Ended 30 June 2004			_				
	RM	RM	RM					
Net Profit	1		12,255					
Less: Appropriations								
Interest on Capital	es esta							
- Huang (56,300 × 10 % × 12)	2,815							
- Lin (58,800×10%×6)	2,940	5,755						
Partners' Allowance		1 1 1	1.115					
-Huana (6,000 × (5)		3,000	(8,755)					
J	(000).8	· 2000	3,500					
Balance of Profit Shared	4	000 1000	GOTH ALL	9				
- Huang (3,500× ±)	TIP K	a-1,750	rs .!					
-Lin (3,500×1)		1,750	3,500					
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		es A4. 3						
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	姓名 Name: _ 班级	座号	<b>得分</b> 	
	Class: _	学号 教师 Stu ID: Teacher:	日期	
	(b) Dote 2004		Debit RM 5,000 2,000 4,400	Cred# RM
		Capital - Huong	26 4 00	36,300
		我民中的!	36,400	36,400
			6,000	
	<u> </u>	Inventory  Accounts Remainship	3,000	
		Accounts Receivable. Goodwill	5,000	
		Premises (50,000×±)	25,000	
		Allowance for Doubtful Debts		200
		Capital - Lin		38,800
			39,000	
		Bonk	40,000	
		Capital-Lin		20,000
		Capital - Lin Capital - Huang	/	20,000