

Year 4		RM	Year 4		RM
Jan 1	Furniture and Fixtures	900	Jan 1	Building	13,000
1	Motor Vehicles	3,100			
	Capital: Profit on Revaluation				
	-Ang ( $9,000 \times \frac{3}{8}$ )	4,500			
	-Boon ( $9,000 \times \frac{2}{8}$ )	3,000			
	-Chin ( $9,000 \times \frac{1}{8}$ )	1,500			
		13,000			13,000

[illegible]

[illegible]