/ 1	FOON YEW HIGH SCHOOL ST PAPER THE PROOF TO PAPER THE PA		
	10100002 姓名	得分 Marks:	
	班级 学号 秋师 Class:	ri ta	
	Class.		
	Alon		
	Trial Balance		
	Ast At 31 July 2015	,	
		Debit	Credit
		RM	ρM
	Maintenance of Premises	600	
	De Bod Debit	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		2,290
	Loan From Maybank		14,800
	Motor Vehicles	45,000	
	Discounts Received		300
	Discounts Allowed	<i>55</i> 0	
	Accounts Receivable	8,4∞	
	Salaries	10,000	
	Distribution Expenses	5,670	
	Cosh A at Bontle	1,300	
	Sales		98000
	Purchases	55,000	
	Opening Inventory	6,000	

		1
	Debit	Credi
	RM	RM
Finance Expenses	780	
Drawings	5,300	
	351,700	351,4
Note: Closing inventory as at 31 July 2015 is RM 5,300	47	
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得分 Marks:

日期 Date:

姓名	座号	引力
Name:	Seat:	Subject:
班级 Class:	Stu ID:	北师 Teacher:

Alan			
Income Statem	nent		
For the Year End		2015	
	RM	RM	RM
Sales		98,000	
Less: 4 Sales Returns		(7,500)	
Net soles			90,500
Less: Cost of Sales			
Opening Inventory		6,000	
Purchases	55,000		
Less: Purchøases Returns	(2,500)		
Net Rurchases	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	
All Sundry Expenses		5/0	
Wages		800	
Discounts Allowed		550	

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