

[illegible]

Jay Li Trading  
Statement of Financial Position  
As At 30 April 2018

	RM	RM	RM
<u>Non-current Assets</u>			
Shop Premises		60,000	
Motor vans		40,000	
Office Equipment		13,500	113,500
<u>Investment</u>			
Shares in Lee Bhd.			16,930
			130,430
<u>Current Assets</u>			
Inventory		2,500	
Accounts Receivable		9,540	
Bank Fixed Deposit		2,500	
Cash		500	15,040
Total Assets			145,470
<u>Non-current Liabilities</u>			
Mortgage Loan From May Bank		10,000	
<u>Current Liabilities</u>			
Accounts Payable	12,000		
Bank Current (credit balances)	4,500	16,500	
Total Liabilities			(26,500)
Net Assets			118,970
<u>Owner's Equity</u>			
Opening Capital			97,250
Add: Net Profit			24,220
			121,470
Less: Drawings			(2,500)
Closing Capital			118,970



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: \_\_\_\_\_

In the books of Jay Lr Trading  
General Ledger  
Inventory Account

Date	Particulars	Fol.	Amount	Date	Particulars	Fol.	Amount
2017			RM	2018			RM
May 1	Balance	b/d	4,500	Apr 30	Trading-Opening Inventory		4,500
2018				30	Balance	c/d	2,500
Apr 30	Trading-closing Inventory		2,500				
			7,000				7,000
2018							
May 1	Balance	b/d	2,500				