



寬柔中學

9.5
Ex. 14

姓名: Mokim Chia
Name: _____
班級: SOC1
Class: _____

座號: 43
Seat: _____
學號: 190050
Sta ID: _____

科目: Accounting
Subject: _____
教師: Ms. Lynne Ho
Teacher: _____

得分: _____
Marks: _____
日期: 11 April 2023
Date: _____

Exercise 14

In the books of partnership (Sim, Kim, Lim):

(a) General Journal

Date	Particulars	Debit RM	Credit RM
2018			
Jan 1	Goodwill	6,000	
	Office Equipment	1,200	
	Inventory ($8,000 \times 90\%$)	7,200	
	Accounts Receivable	20,000	
	Bank ($46,400 - 34,400$)	12,000	
	Accounts Payable		6,000
	Allowance for Doubtful Debts ($20,000 \times 2\%$)		400
	Capital - Sim		40,000
		46,400	46,400
	1 Goodwill	10,000	
	Delivery Van	48,000	
	Office Equipment	800	
	Inventory ($20,000 \times 90\%$)	18,000	
	Accounts Receivable	25,000	
	Accounts Payable		5,500
	Allowance for Doubtful Debts ($25,000 \times 2\%$)		500
	Loan from Lim ($101,800 - 8,6000$)		15,800
	Capital - Lim		80,000
		101,800	101,800
	1 Bank	30,000	
	Capital - Kim		30,000

General Journal

Date	Particulars	Debit	Credit
2018		RM	RM
Jan 1	Formation Expenses	2,200	
	Accounts Payable $[(6,000 + 5,000) \times 30\%]$	3,450	
	Bank		5,650



姓名
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班级
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Stu ID: _____

科目
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教师
Teacher: _____

得分
Marks: _____
日期
Date: _____

In the books of partnership (Sm, Kim, Lim):

General Ledger

(b)

Bank

2018		RM	2018		RM
Jan 1	Capital - Sm	12,000	Jan 1	Formation Expenses	2,200
	Capital - Kim	30,000		Accounts Payable	3,450
				Balance c/d	36,350
		42,000			42,000
Jan 1	Balance b/d	36,350			

(c)

Partners' Capital

Partners, Capital									
		Sm	Lim	Kim			Sm	Lim	Kim
2018		RM	RM	RM	2018		RM	RM	RM
Jan 1	Accounts Payable	6,000	5,500	-	Jan 1	Goodwill	6,000	10,000	-
	Allowance for Doubtful Debts	400	500	-		Delivery Van	-	48,000	-
	Loan from Lim	-	15,800	-		Office Equipment	1,200	800	-
	Balance c/d	40,000	80,000	30,000		Inventory	7,200	18,000	-
						Accounts Receivable	20,000	25,000	-
						Banks	2,000	-	30,000
		46,400	101,800	30,000			46,400	101,800	30,000
					Jan 1	Balance b/d	40,000	80,000	30,000

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