

General Ledger
Sales Ledger Control

1998		RM	1998		RM
Apr 1	Balance b/d	25,745	Apr 1	Balance b/d	250
1999			1999		
Mar 31	Sales	398,180	Mar 31	Bank (346,000 - 400)	345,600
31	Bad Debts Recovered	400	31	Bank (Bad Debts Recovered)	400
31	Discounts Allowed (Withdrawn)	150	31	Sales Returns	295
31	Interest Income	496	31	Bills Receivable	25,000
31	Bank (Dishonoured Cheque)	1,500	31	Discounts Allowed	2,845
31	Balance c/d	480	31	Bad Debts	753
			31	Purchases Ledger Control (contra)	70
			31	Balance c/d	51,738
		426,951			426,951
Apr 1	Balance b/d	51,738	Apr 1	Balance b/d	480

Purchases Ledger Control

1998		RM	1998		RM
Apr 1	Balance b/d	170	Apr 1	Balance b/d	31,890
1999			1999		
Mar 31	Bank	400,700	Mar 31	Purchases	426,300
31	Purchases Returns	410	31	Bank (Refund)	470
31	Bills Payable	17,000	31	Interest Expenses	280
31	Discounts Received	3,400	31	Carriage Inwards	375
31	Sales Ledger Control (Contra)	70	31	Balance c/d	336
31	Balance c/d	37,901			
		459,651			459,651
Apr 1	Balance b/d	336	Apr 1	Balance b/d	37,901