



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: _____

Exercise Book 1 Pg 38 Question 4

In the books of Alan Company,

General Ledger

Sales Ledger Control Account

Date	Particulars	F.	Amount	Date	Particulars	F.	Amount
2013			RM	2013			RM
June 1	Balance	b/d	9,800	June 1	Balance	b/d	140
30	Sales		35,000	30	Returns Inwards		1,200
30	Interest Income		120	30	Bank		30,800
30	Bank (Dishonoured			30	Discounts Allowed		445
	Cheques)		700	30	Purchases Ledger		
30	Legal Expenses		428		Control (contra)		1,400
30	Discounts Allowed			30	Bad Debts		350
	(Withdrawn)		90	30	Bank (Bad Debts		
30	Bad Debts Recovered		300		Recovered)		300
30	Balance	c/d	170	30	Balance	c/d	11,973
			46,608				46,608
Jul 1	Balance	b/d	11,973	Jul 1	Balance	b/d	170

Purchases Ledger Control Account

Date	Particulars	F.	Amount	Date	Particulars	F.	Amount
2013			RM	2013			RM
June 1	Balance	b/d	255	June 1	Balance	b/d	8,180
30	Sales Ledger Control			30	Purchases		26,000
	(Contra)		1,400	30	Interest Expenses		50
30	Returns Outwards		980	30	Carriage Inwards		320
30	Discounts Received		663	30	Bank (Refunded)		200
30	Bank		12,300	30	Balance	c/d	110
30	Balance	c/d	19,262				
			34,860				34,860
Jul 1	Balance	b/d	110	Jul 1	Balance	b/d	19,262