



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: \_\_\_\_\_

John

Trial Balance

As At 31 December 2018

|  | Debit   | Credit  |
|--|---------|---------|
|  | RM      | RM      |
| Capital                                  |         | 101,520 |
| Returns Inwards                          | 1,800   |         |
| Drawings                                 | 590     |         |
| Returns Outwards                         |         | 1,400   |
| Rental Income                            |         | 4,200   |
| Bank Fixed Deposit                       | 5,000   |         |
| Carriage on Purchases                    | 100     |         |
| Packing Wages                            | 1,500   |         |
| Salaries                                 | 5,870   |         |
| Donation to charity                      | 350     |         |
| Sales                                    |         | 99,200  |
| Bank Overdraft                           |         | 4,500   |
| Purchases                                | 57,200  |         |
| Motor Vehicles                           | 50,200  |         |
| Maintenance of Premises                  | 2,800   |         |
| Opening Inventory                        | 6,200   |         |
| Interest on <del>the</del> Fixed Deposit |         | 500     |
| Interest on Bank Overdraft               | 350     |         |
| Miscellaneous                            | 440     |         |
| Discounts Allowed                        | 600     |         |
| Premises                                 | 80,200  |         |
| Discounts Received                       |         | 1,880   |
|  | 213,200 | 213,200 |

Note: Inventory as at 31 December 2018 was valued at cost of RM6000



# 寬柔中學

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Stu ID: \_\_\_\_\_

科目  
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教师  
Teacher: \_\_\_\_\_

得分  
Marks: \_\_\_\_\_  
日期  
Date: \_\_\_\_\_

John

## Income Statement

For The Year Ended 31 December 2018

|  | RM      | RM                | RM       |
|--|---------|-------------------|----------|
| Sales                                  |         | 99,200            |          |
| Less: Returns Inwards                  |         | (1,800)           |          |
| Net Sales                              |         | <del>97,400</del> | 97,400   |
| Less: Cost of Sales                    |         |                   |          |
| <del>Purchases</del> Opening Inventory |         | 6,200             |          |
| Purchases                              | 57,200  |                   |          |
| Less: Returns Outwards                 | (1,400) |                   |          |
| Net Purchases                          | 55,800  |                   |          |
| Carriage on Purchases                  | 100     |                   |          |
| Cost of Purchases                      |         | 55,900            |          |
| Cost of Goods Available for Sales      |         | 62,100            |          |
| Less: Closing Inventory                |         | (6,000)           | (56,100) |
| Gross Profit                           |         |                   | 41,300   |
| Other Income                           |         |                   |          |
| Rental Income                          |         | 4,200             |          |
| Interest on Fixed Deposit              |         | 500               |          |
| Discounts Received                     |         | <del>1,880</del>  | 6,580    |
|  |         |                   | 47,880   |
| Less: Expenses                         |         |                   |          |
| Packing Wages                          |         | 1,500             |          |
| Salaries                               |         | 5,870             |          |
| <del>Donation</del> to Charity         |         | 350               |          |
| Maintenance of Premises                |         | 2,800             |          |
| Interest on Bank Overdraft             |         | 350               |          |
| Miscellaneous                          |         | 440               |          |
| Discounts Allowed                      |         | 600               | (11,910) |
| Net Profit                             |         |                   | 35,970   |