



Name: Melvin Chia

46

Bookkeeping

Class: SIAI

190050

1st 1st

27/5/2022

In the books of

Purchases Journal

PJO1

Date	Particulars	Folio	Amount	Total
2016			RM	RM
Jun 1	Johnson	PL01	6.300	
1	Gary	PL02	3.200	
11	Gary (RM 3,000 x 90%)	PL02	2.700	
28	Gary (RM 4,500 x 85%)	PL02	3.825	
30	Purchases Account	GL01		16.025

Sales Journal

SJO1

Date	Particulars	Folio	Amount	Total
2016			RM	RM
Jun 4	Lee	SL01	2.100	
13	Chen (RM 1,600 x 80%)	SL02	1.280	
30	Sales Account	GL02		3.380

Returns Inwards Journal

RIJO1

Date	Particulars	Folio	Amount	Total
2016			RM	RM
Jun 9	Lee	SL01	250	
15	Chen (RM 400 x 80%)	SL02	320	
30	Returns	GL03		570

Returns Outwards Journal

ROJO1

Date	Particulars	Folio	Amount	Total
2016			RM	RM
Jun 5	Johnson	PL01	100	
30	Gary (RM600 x 85%)	PL02	510	
30	Returns Outwards Account	GL04		610

Purchase Ledger

Johnson

PL JO1

Date	Particulars	Fol	Amount	Date	Particulars	Fol	Amount
2016			RM	2016			RM
Jun 5	Returns Outwards	ROJO1	100	Jun 1	Purchases	PJO1	6,300

Gary

PL02

Date	Particulars	Fol	Amount	Date	Particulars	Fol	Amount
2016			RM	2016			RM
Jun 30	Returns Outwards	ROJO1	510	Jun 1	Purchases	PJO1	3,200
				11	Purchases	PJO1	2,700
				28	Purchases	PJO1	3,825

Sales Ledger

Lee

SL01

Date	Particulars	Fol	Amount	Date	Particulars	Fol	Amount
2016			RM	2016			RM
Jun 4	Sales	SJO1	2,100	Jun 9	Returns Inwards	RIJO1	250



寬柔中學

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: _____

Chen

SL02

Date	Particulars	Fol	Amount	Date	Particulars	Fol	Amount
2016			RM	2016			RM
Jun 13	Sales	SJO1	1,280	Jun 15	Returns Inwards	RJO1	320

General Ledger

Purchases Account

Date	Particulars	Fol	Amount	Date	Particulars	Fol	Amount
2016			RM				RM
Jun 30	Accounts Payable	PJO1	16,025				

Sales Account

Date	Particulars	Fol	Amount	Date	Particulars	Fol	Amount
			RM	2016			RM
				Jun 30	Accounts Receivable	SJO1	3,380

Returns Inwards Account

Date	Particulars	Fol	Amount	Date	Particulars	Fol	Amount
2016			RM				RM
Jun 30	Accounts Receivable	RJO1	570				

Returns Outwards Account

Date	Particulars	Fol	Amount	Date	Particulars	Fol	Amount
			RM	2016			RM
				Jun 30	Accounts Payable	ROJ01	610



姓名: Melvin C.
 Name: _____
 班级: SIAC1
 Class: _____

座号: 486
 Seat: _____
 学号: 190050
 Stu. ID: _____

科目: Bookkeeping
 Subject: _____
 教师: 汪老师
 Teacher: _____

得分: _____
 Marks: _____
 日期: 10 June 2022
 Date: _____

Exercise Book 1 Pg 21 Question 4

In the books of Ben

Purchases Journal

PJO1

Date	Particulars	Folio	Amount	Total
2016			RM	RM
Jun 1	Johnson	PL01	6,300	
1	Gary	PL02	3,200	
11	Gary (RM3,000 × 90%)	PL02	2,700	
28	Gary (RM4,500 × 85%)	PL02	3,825	
30	Purchases Account	GL01		16,025

Sales Journal

SJO1

Date	Particulars	Folio	Amount	Total
2016			RM	RM
Jun 4	Lee	SL01	2,100	
13	Chen (RM1,600 × 80%)	SL02	1,280	
30	Sales Account	GL02		3,380

Returns Inwards Journal

RIJO1

Date	Particulars	Folio	Amount	Total
2016			RM	RM
Jun 9	Lee	SL01	250	
15	Chen (RM400 × 80%)	SL02	320	
30	Returns	GL03		570

Returns Outwards Journal

Date	Particulars	Folio	Amount	Total
2016			RM	RM
Jun 5	Johnson	PL01	100	
30	Gary (RM600 × 85%)	PL02	510	
30	Returns Outwards Account	GL04		610

Purchases Ledger

Johnson

PL01

Date	Particulars	Fol	Amount	Date	Particulars	Fol	Amount
2016			RM	2016			RM
Jun 5	Returns Outwards	ROJ01	100	Jun 1	Purchases	PJ01	6,300

Gary

PL02

Date	Particulars	Fol	Amount	Date	Particulars	Fol	Amount
2016			RM	2016			RM
Jun 30	Returns Outwards	ROJ01	510	Jun 1	Purchases	PJ01	3,200
				11	Purchases	PJ01	2,706
				28	Purchases	PJ01	3,825



寬柔中學

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Teacher: _____

得分
Marks: _____
日期
Date: _____

Sales Ledger

Lee

SL01

Date	Particulars	Fol	Amount	Date	Particulars	Fol	Amount
2016			RM	2016			RM
Jun 4	Sales	ST01	2,100	Jun 9	Returns Inwards	RTJ01	250

Chen

SL02

Date	Particulars	Fol	Amount	Date	Particulars	Fol	Amount
2016			RM	2016			RM
Jun 13	Sales	ST01	1,280	Jun 15	Returns Inwards	RTJ01	320

General Ledger

Purchases Account

GL01

Date	Particulars	Fol	Amount	Date	Particulars	Fol	Amount
2016			RM				RM
Jun 30	Accounts Payable	PJ01	16,025				

Sales Account

GL02

Date	Particulars	Fol	Amount	Date	Particulars	Fol	Amount
			RM	2016			RM
				Jun 30	Accounts Receivable	ST01	3,380

Returns Inwards Account

GL03

Date	Particulars	Fol	Amount	Date	Particulars	Fol	Amount
2016			RM				RM
Jun30	Accounts Receivable	RJ01	570				

Returns Outwards Account

GL04

Date	Particulars	Fol	Amount	Date	Particulars	Fol	Amount
			RM	2016			RM
				Jun30	Accounts Payable	R0701	610