

Exercise (3) - BRB1 Pg 2-23 Practice 16 (Amended)



In the books of Lee .

照照

General Ledger CR(-) Cash Account (A) DR (+) Amount **Particulars** Folio Date **Particulars** Folio Amount Date RM Yeors RM Year 6 May 5 Purchases 930 May 1 Capital 3,000 90 14 Fixtures And 225 Fittings emoor noissimmod 25 120 375 29 Drawing 31 Account Payable-900 Toby Trading 300 31 Raientu Expenses 480 c/d 31 Balance 3,210 3,210 Balance b/d ine 1 480 CR(+) Capra Account (OE) Folio Amount Date **Particulars** Folio Amount Date **Particulars** RM RM Year 6 May Cash 3,000 DR(+) Drawings Account (OF-) CR(-) **Particulars** Folio Amount Date Particulars Folio Amount Date RM RM Year 6 375 Purchases Account (Ex) CR(-) DR(+) **Particulars** Folio Date Particulars Folio Amount Date Amount RM RM Year 6 930 May 5 Cash 8 Account Payoble -Toby Trading 001,0 Sales Account (In) CR(+) DR(-) Folio Amount Folio Amount _ _Date--**Particulars** Date **Particulars** RM RM Yeur 6 May 11 Account Receivable -Rohmot Compani 1,200 90 18 Cost Account Receivable -Mory Nursery 360

QR(-)			Returns Outw	ards Acc	ount (Ex-)	出版	CR(+
Date	Particulars	Folio	Amount	Date	Particulars	Folio	Amount
			RM	Year 6	Account Payable.		RM
					- Toby Troding		180
DR(-)		Ā	Account Payable	- Toby T	9		cR(+)
Date	Particulars	Folio	Amount	Date	Particulars	Folio	Amount
Year 6			RM	Year6			RM
	Returns Outwords		180	May 8	Purchases		2,100
	Cosh		900				
3າ		c/d	1,000	1			
			2,100	1			2,100
				June 1	Balance	bld	1,020
DR (+)		Acco	unt Receivable	– Rahma	(A)	ř	CR(-)
Date	Particulars	Folio	Amount	Date	Particulars	Folio	Amount (
Year6		-	RM	Year 6			RM
100	Sales		1,200		Balance	cld	1,200
J	/ /		1,200		<u>, /</u>	1	1,200
JUN 1 DR(+)	Balance b/d 1,200 Account Receivable – Mary Nursery (A)						CR(-)
Date	Particulars	Folio	Amount	Date	Particulars	Folio	Amount
Year 6			RM	Year6			RM
May 21	Sales	8	360		Balance	cld	360
روت			360	- 5			360
June 1 DRLH	Balance	bld	360 Fixtures And F	ittings Ac	count (A)		CR(-)
Date	Particulars	Folio	Amount	Date	Particulars	Folio	Amount
Yeor 6			RM	Year 6	/ /	į.	RM
Moy 14			205		Balance	CB	ဘဋ
·			225	2			105
June 1 DR(-)	Balance	b/d	205 -Commission In	come Ac	count (In)		CRL+
Date	Particulars	Folio	Amount	Date	Particulars	Folio	Amount

Year 6 May 25 Cash

Particulars

Rental Expenses Account (Ex)

Date

RM

Amount

RM--

300

Folio

DR (+)
Date

Years May 31 Cash

Particulars

RM

Amount

RM

Folio

120

CRL-)