











Ex.15

班级 Class:

中 学 11 2
Subject: Bookleeping Mari
Teacher: Bookleeping Mari
Date

得分 Marks: 口机 Date:

18/10/2022

SIACI

度号 Seat: <u>46</u> 学号 ShuiD: <u>19005</u>つ

Exercise Book Pg 59 Question 5-	Exercise 15		
Zock			
Income Stotenen	t (Profit and	Loss Section (only)
For The Year Ende			J
	RM	RM	RM
Gross Profit			30,250
Other Income			
Divident Income		1,200	
Bad Debts Removered		250	
Rental Income		3,200	
Allowance for Doubtful Debts			
(Decrease)		. (50	4800
			35,050
Less: Expenses			
Insurance Expenses		2,8 ℃	
Interest on Loan		1,800	
Water and Electricity		3,600	
Printing and stationery		1,450	
Selling and Distribution Expense	3	5,150	
Wages and Salaries		8,500	
Depreciation of Motor Vehicles	x 10	3,000	(26,300)
Net Profit			8,750
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Zack			
Statement of Fin			
As At 31 Dec			21.4
	βM	P.M	RM
	Cost	Accurated	<u>Carrying</u> Amount
Non-current Assets	5/1 (V)()	Depreciotion	
Land and Building	50,000		20,000
Motor vehicles	30,000 80,000		
Investments	- 007000	(4,,000)	.,,000
Shares on Sundhine Bhd.			0000
		1	81.000
Current Assets			
Inventory		6,100	
Trade Receivables	10,000		
Less: Allowance for Doubtful Debts	(300)	9,700	
Prepaid Insurance		00	
Loan to Employee		2,400	
Cash in Bonk		0,500	٥٥ ،اد
Total 13850TS			102,300
Non-current Liabilities		~	
Mortgage Loan on Building	1.37	25,000	
<u>Current Liabilities</u>			
Trade Payables	9,800		
Uneomed Rental Income	600		
Accrued interest Expenses	GOP	11,300	
Total Liabilities			(36.30)
Net Assets			66,000
Owner's Equity			
Opening capital			\$9,250
Add: Net Profit			8,750
			<u> 68,000</u>
Less: Drawings		1	(2,000
Total Equity			66,000

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姓名 Name:		应号 Seat:	50 44 (析口 Subject:		得分 Marks:	
班级 Class:		学号 StuID:		长师 Teacher:		/11 加 Date:	
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Exercise Book 15 Correction			
Zack			
Statement of Finance	ial Positio) <u>n</u>	
As At 31 Decemb	er Year 7		
	RM	RM	RM
	Cost	Aramuloted	Carrying
Non-current Assets		Depresiation	Amount
Land and Building	50,000	-	50,000
Motor vehicles	30,000	(9,000)	21,000
	80,000	(9-000)	71,000
Investments.			_
Shares on Sunshine Bhd.			10,000
			81,000
<u>Current Assets</u>		1	
Inventory		6,100	
Trade Receivables	10,000		
Less: Allowance for Daubiful Debis	(300)	9,700	
Prepaid Insurance		600	
Loan to Employee		2,400	
Cash in Bonk		.2,500	21,300
Total Assets			(00,300
Non-current Liabilities			
Mortgage Loon on Building		25,000	
Current Liabilities			
Trade Payables	9,800		
Rental Deposit	600		
Accrued interest on Loan	900	11,300	
Total Liabilities			(36,300)
Net Assets			66,000
Owner's Equity			
Opening Capital Add: Net Profit			59,250
Add: Net Profit			8,75C

(3,000) Less: Drawings.
Total Equity