## **General Ledger**

Goodh	النر

Year 3		RM	Yeor3		RM
Jan 1	Capital		Jon 1	Capital	
	-Abu	50,000		- Abu	40,000
	- Bolo	40,000		-Bab	40,000
	- Siti	10,000		- Siti	20,000
		100,000			COO, COO
			<u> </u>		

## Revaluation

Year 3			RM	Yeor3			RM
Jan 1	Lond and Buildir	79	9,000	Jon 1	M <u>achiner</u> u		5.000
1	Inventory	J	5,000	1	Capital: I	oss on Revaluation	
1	Allowance for Dol	ubtfui Debts	1,000		- Abu		5,000
					-B0b		4,000
					- Siti		1,000
			15,000				15,000
		-					

## Partners' Capital

		Abu	Bala	14:2			Abu	Bala	Sixi
Yeur 3		RM	RM	RM	Yeor3		RM	RM	RM
Jan 1	Goodwill				Jan 1	Bolonce b/d	180,000	100,000	80,000
	- Written Off	40,000	40,000	20,000	1	Goodwill	50,000	40,000	10,000
	Revaluation				:				
	- Loss on								
	Revaluation	5,000	4,000	1,000					
1	Bolance cld	185,000	96,000	69,000			1		
		230,000	140,000	90,000			230,000	40,000	90,000
					Jan 1	Babnæ b/d	185,000	96,000	69,000
-,									
				_					-
			-						

## Abu, Balo And Sitt Statement of Financial Position As At 1 January Year 3

	RM	RM	RM
	Cost	Accumulated Depreciation	Carrying Amount
Non-current Assets		-	
Land And Buildings	291,000	-	300,000
Machinery	25,000	-	20,000
	3.16,000	-	316,000
Current Assets			
Inventory		25,000	
Accounts Receivable	20,000		
Less: Allowonce for Doubtful Debts	(4,000)	16,000	
Bank	(47000)	3,000	44,000
total Assets		2700	360,000
Current Lighilities			
Accounts Payable			(10,000)
Net Assets			350,000
Owners' Equity			
Capital			
- Abu			185,000
-Bala			96,000
- Siti			69,000
Total Equity			350,000
		1	
		L	