



姓名: Melvin Chia
Name: _____
班級: SIAC01
Class: _____

座號: 46
Seat: _____
學號: 190050
Stu. ID: _____

科目: Bookkeeping
Subject: _____
教師: _____
Teacher: _____

得分: _____
Marks: _____
日期: 11/5/2022
Date: _____

Exercise Book 1 Pg 12 Question 5

Philip

Trial Balance

As At 30 Jun 2018

	Debit	Credit
	RM	RM
Cash at Bank	2,500	
Capital		18,450
Drawings	800	
Accounts Receivable	15,000	
Accounts Payable		8,620
Inventory as at 1 July 2017	3,500	
Sales		50,500
Purchases	24,700	
Returns Inwards	250	
Returns Outwards		500
Rental Expenses	6,000	
Carriage Inwards	400	
Discounts Allowed	300	
Discounts Received		450
Commission Income		2,000
Water and Electricity	1,570	
Insurance	3,200	
Motor Vehicles Running Cost	680	
Motor Vehicles	45,000	
Loan From RHB		24,000
Interest on Loan	500	
Pretty Cash	120	
	104,520	104,520
Note: Closing Inventory as at 30 June 2018 was RM3,000		

In the books of Philip

General Ledger

Inventory Account (A)

Date	Particulars	Fol	Amount	Date	Particulars	Fol	Amount
2017			RM	2018			RM
Jul 1	Balance	b/d	3,500	Jun 30	Trading - Opening		
2018					Inventory		3,500
Jun 30	Trading - Closing			30	Balance	c/d	3,000
	Inventory		3,000				
			6,500				6,500
2018							
Jul 1	Balance	b/d	3,000				



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Philip

Income Statement

For The Year Ended 30 June 2018

	RM	RM	RM
Sales		50,500	
Less: Returns Inwards		(250)	
Net Sales			50,250
Less: Cost of Sales			
Opening Inventory		3,500	
Purchases	24,700		
Less: Returns Outwards	(500)		
Net Purchases	24,200		
Carriage Inwards	400		
Cost of Purchases		24,600	
Cost of Goods Available For Sales		28,100	
Less: Closing Inventory		(3,000)	(25,100)
Gross Profit			25,150
Other Income			
Discounts Received		450	
Commission Income		2,000	2,450
			27,600
Less: Expenses			
Discounts Allowed		300	
Water and Electricity		1,570	
Insurance		3,200	
Motor Vehicles Running Cost		680	
Interest on Loan		500	
Rental Expenses		6,000	(12,250)
Net Profit			15,350

Statement of Financial Position
As At 30 June 2018

[illegible]