









Ref.

姓名 Name: Melvin Chic 班级 Class: SIACI

座号 Seat:

46 学号 Stu ID: 190050 找师 Teacher: <u>汪老师</u>

Subject: Bookkeeping

得分 Marks: 口切 Date:

18/10/2002

Exercise	Book	1_	Ra	55	Question	1 ~	Reference

Rebecca			
Income State	ement (E	xtract)	
For the Year End			v 8
	RM	RM	RM
Gross Profit			55,700
Other Income			
Commission Income (400+300)			700
			56,400
Less: Expenses			
Rental Expenses		9,000	
Insurance Expenses		4,000	
Water and Electricity		6,350	
Discounts Allowed		500	
Corriage Outwards		7,800	
Wages and Salories		36,000	
Depreciation of Motor			
Vehicles		3,600	
Bad Debts		. 800	
Allowance for Doubtful Debts (Inc	reose)	158	(58,208
Net Loss			(1,808
	1		

	Rebecco								
	Statement of Financial Position								
	As At BI Devember Year 8								
		141,	RM	RM					
		cost	Accumulated	Carrying					
			Depreciation						
	Non-ament Assets		and the state of t						
1	Fixtures and Firtings	30,740		37,740					
7	Motor vehicles	40,000	(7,600)	30,400					
		72,740	(7,600)	65,140					
	Current Assets								
	Inventory		13,540						
	Trade Renevables	38,600		,					
	Less. Allowance for Doubtful Del	sts (1,158)	37,442						
	Prepaid Insurance		1,300						
	Accrued commission Earned		300						
	Cost in Hand		430	53,012					
	Total Assets		,	118,152					
	Non-current Assets								
	Loan from RHB		33,000						
	Current Liabilities								
	Trade Payables	26,100							
	Accrued Solories	3,000							
	Bank Current Account	5,360							
	Total Liabilities			(56,460					
	Net Assets			61,69					
	Owner's Equity								
	Opening Capital			74,500					
	Less: Net Loss			(1,808					
	Drawings			(11,000					
	Total Equity			61,697					
	.010. 345								
1									
Ì									