

In the books of Syarikat Ho Hong

**General Ledger**  
Sales Ledger Control

1980		RM	1980		RM
Jan 1	Balance b/d	9,856	Jan 1	Balance b/d	30
Jun 30	Sales	56,875	Jun 30	Returns Inwards	772
			30	Discounts Allowed	241
30	Bad Debts Recovered	38	30	Bank	49,865
30	Interest Income	135	30	Bad Debts	720
30	Bank (Bill Receivables Dishonoured)	522	30	Bank (Bad Debts Recovered)	38
			30	Purchases Ledger Control (Contra)	357
			30	Bills Receivable	5,476
			30	Purchases Ledger Control (Contra)	442
			30	Balance c/d	8,785
		<u>67,426</u>			<u>67,426</u>
Jul 1	Balance b/d	8,785			

Purchases Ledger Control

1980		RM	1980		RM
Jan 1	Balance b/d	25	Jan 1	Balance b/d	4,760
Jun 30	Returns Outwards	1,017	Jun 30	Purchases	31,123
30	Discounts Received	582			
30	Bank	26,190			
30	Sales Ledger Control (Contra)	357			
30	Bills Payable	2,398			
30	Sales Ledger Control (Contra)	442			
30	Balance c/d	4,872			
		<u>35,883</u>			<u>35,883</u>
			Jul 1	Balance b/d	4,872