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科目: Bookkeeping
Subject: Bookkeeping
教师: 汪老师
Teacher: 汪老师

得分: 10
Marks: 10
日期: 23/8/2022
Date: 23/8/2022

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In the books of Wong Company

General Ledger

Purchases Ledger Control Account

Date	Particulars	Fol	Amount	Date	Particulars	Fol	Amount
Year 9			RM	Year 9			RM
Jun 1	Balance	b/d	170	Jun 1	Balance	b/d	31,890
Year 10				Year 10			
May 31	Sales Ledger Control			May 31	Purchases		236,000
	(Contra)		2,200	31	Interest Expenses		57
31	Returns Outwards		1,920	31	Carriage Inwards		480
31	Discounts Received		720	31	Bank (Refund)		560
31	Bank		105,970	31	Balance	c/d	490
31	Balance	c/d	159,010				
			269,990				269,990
Jun 1	Balance	b/d	490	Jun 1	Balance	b/d	159,010

Sales Ledger Control Account

Date	Particulars	Fol	Amount	Date	Particulars	Fol	Amount
Year 9			RM	Year 9			RM
Jun 1	Balance	b/d	25,745	Jun 1	Balance	b/d	250
Year 10				Year 10			
May 31	Interest Income		1,020	May 31	Returns Inwards		8,352
31	Sales		180,000	31	Purchases Ledger		
31	Bank (Disbursed Cheque)		11,007		Control (Contra)		2,200
31	Discounts Allowed (Withdrawn)		300	31	Discounts Allowed		1,350
31	Bad Debts Recovered		3,000	31	Bank		120,900
31	Legal Expenses		800	31	Bank (Bad Debts Recovered)		3,000
31	Balance	c/d	640	31	Bad Debts		70
			222,512	31	Balance	c/d	85,760
Jun 1	Balance	b/d	85,760	Jun 1	Balance	b/d	640