**General Ledger**

**(a) Trade / Accounts Receivable Ledger Control**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 2020 |  | **RM** | 2020 |  | **RM** |
| Jun 1 | Balance b/d | 12,480 | Jun 1 | Balance b/d | 120 |
| 30 | Credit Sales | 53,400 | 30 | Cash | 37,320 |
| 30 | Bad Debts Recovered | 520 | 30 | Bad Debts Recovered | 520 |
| 30 | Cash - Refunded | 320 | 30 | Bill Receivables | 9,000 |
| 30 | Balance c/d | 200 | 30 | Discounts Allowed | 2,670 |
|  |  |  | 30 | Returns Inwards | 3,700 |
|  |  |  | 30 | Bad Debts | 1,800 |
|  |  |  | 30 | Trade / Accounts Receivable |  |
|  |  |  |  | Ledger Control - Contra | 1,350 |
|  |  |  | 30 | Trade Accounts Receivable |  |
|  |  |  |  | Ledger Control - Contra | 1,270 |
|  |  |  | 30 | Balance c/d | 9,170 |
|  |  | 66,920 |  |  | 66,920 |
|  |  |  |  |  |  |
| Jul 1 | Balance b/d | 9,170 | Jul 1 | Balance b/d | 200 |
|  |  |  |  |  |  |

**(b) Trade / Accounts Payable Ledger Control**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 2020 |  | **RM** | 2020 |  | **RM** |
| Jun30 | Cash | 6,700 | Jun 1 | Balance b/d | 7,360 |
| 30 | Bills Payable | 4,200 | 30 | Credit Purchases | 33,000 |
| 30 | Discounts Received | 1,100 | 30 | Bill Payables - Dishonoured | 2,600 |
| 30 | Returns Outwards | 2,900 | 30 | Bill Payables - Noting Charges | 50 |
| 30 | Bill Receivables | 2,000 | 30 | Interest Expenses | 70 |
| 30 | Trade / Accounts Receivable |  |  |  |  |
|  | Ledger Control - Contra | 1,350 |  |  |  |
| 30 | Trade / Accounts Receivable |  |  |  |  |
|  | Ledger Control - Contra | 1,270 |  |  |  |
| 30 | Balance c/d | 23,560 |  |  |  |
|  |  | 43,080 |  |  | 43,080 |
|  |  |  |  |  |  |
|  |  |  | Jul 1 | Balance b/d | 23,560 |
|  |  |  |  |  |  |