In the books of **Some Company**

**General Ledger**

**(a) Suspense**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Yr 13 |  | **RM** | Yr 13 |  | **RM** |
| Jn 31 | Extraction Errors |  | Jn 31 | Difference per Trial Balance | 1,469 |
|  | - Capital | 11,000 | 31 | Extraction Errors |  |
|  | - Discounts Received | 92 |  | - Inventory | 5,914 |
| 31 | Trade Receivables | 6 |  | - Trade Receivables | 4,260 |
| 31 | Sales | 108 |  | - Returns Inwards | 170 |
|  |  |  | 31 | Purchase | 75 |
|  |  |  | 31 | Discounts Allowed | 38 |
|  |  | 11,206 |  |  | 11,206 |
|  |  |  |  |  |  |

**(c) Redrafted Trial Balance**

As At 31 January Year 13

|  |  |  |
| --- | --- | --- |
|  | **Debit** | **Credit** |
|  | **RM** | **RM** |
| Capital, 1 February Year 12 |  | 5,500 |
| Drawings | 2,800 |  |
| Inventory, 1 February Year 12 | 2,597 |  |
| Trade Receivables | 2,124 |  |
| Furniture and Fittings | 2,250 |  |
| Cash in Hand | 1,020 |  |
| Trade Payables |  | 2,660 |
| Sales |  | 7,538 |
| Returns Inwards | 85 |  |
| Discounts Received |  | 46 |
| Salaries | 950 |  |
| Purchases | 3,880 |  |
| Discounts Allowed | 38 |  |
|  | **15,744** | **15,744** |
|  |  |  |

In the books of **Some Company**

**(b) General Journal**

|  |  |  |  |
| --- | --- | --- | --- |
| **Date** | **Particulars** | **Debit** | **Credit** |
| Yr 13 |  | **RM** | **RM** |
| Jn 31 | Suspense | 11,092 |  |
|  | Trial Balance - Capital |  | 11,000 |
|  | Trial Balance - Discounts Received |  | 92 |
|  | (Being ledger balances recorded at the wrong side of Trial Balance) |  |  |
|  |  |  |  |
| 31 | Trial Balance - Inventory | 5,914 |  |
|  | Trial Balance - Trade Receivables | 4,260 |  |
|  | Trial Balance - Returns Inwards | 170 |  |
|  | Suspense |  | 10,344 |
|  | (Being ledger balances recorded at the wrong side of Trial Balance) |  |  |
|  |  |  |  |
| 31 | Purchase | 75 |  |
|  | Suspense |  | 75 |
|  | (Being payment made to creditor not posted to Purchase Ledger) |  |  |
|  |  |  |  |
| 31 | Suspense | 6 |  |
|  | Trade Receivables |  | 6 |
|  | (Being payment from customer wrongly recorded in his account) |  |  |
|  |  |  |  |
| 31 | Furniture | 500 |  |
|  | Purchase |  | 500 |
|  | (Being purchase of furniture wrongly recorded in Purchase Ledger) |  |  |
|  |  |  |  |
| 31 | Discounts Allowed | 38 |  |
|  | Suspense |  | 38 |
|  | (Being discounts allowed not posted) |  |  |
|  |  |  |  |
| 31 | Suspense | 108 |  |
|  | Sales |  | 108 |
|  | (Being Sales Journal wrongly brought forward) |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |