Sales

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Y2 |  | **RM** | Y2 |  | **RM** |
| D31 | Trading | 40,800 | D31 | Bank | 7,000 |
|  |  |  | 31 | Trade Receivables | 33,800 |
|  |  | 40,800 |  |  | 40,800 |
|  |  |  |  |  |  |

Trade Receivables

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Y2 |  | **RM** | Y2 |  | **RM** |
| J 1 | Balance b/d | 15,000 | D31 | Bank | 30,000 |
| D31 | Sales | 33,800 | 31 | Discounts Allowed | 800 |
|  |  |  | 31 | Balance c/d | 18,000 |
|  |  | 48,800 |  |  | 48,800 |
| Y3 |  |  |  |  |  |
| J 1 | Balance b/d | 34,000 |  |  |  |

Purchases

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Y2 |  | **RM** | Y2 |  | **RM** |
| D31 | Trade Payables | 16,400 | D31 | Trading | 16,400 |
|  |  |  |  |  |  |

Trade Payables

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Y2 |  | **RM** | Y2 |  | **RM** |
| D31 | Bank | 15,000 | J 1 | Balance b/d | 8,000 |
| 31 | Discounts Received | 400 | D31 | Purchases | 16,400 |
| 31 | Balance c/d | 9,000 |  |  |  |
|  |  | 24,400 |  |  | 24,400 |
|  |  |  | Y3 |  |  |
|  |  |  | J 1 | Balance b/d | 9,000 |

Salaries

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Y2 |  | **RM** | Y2 |  | **RM** |
| D31 | Bank | 6,000 | J 1 | Balance b/d | 1,000 |
| 31 | Balance c/d | 400 | D31 | Profit and Loss | 5,400 |
|  |  | 6,400 |  |  | 6,400 |
|  |  |  |  |  |  |

Water and Electricity

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Y2 |  | **RM** | Y2 |  | **RM** |
| J 1 | Balance b/d | 100 | D31 | Profit and Loss | 1,000 |
| D31 | Bank | 1,400 | 31 | Balance c/d | 500 |
|  |  | 1,500 |  |  | 1,500 |
|  |  |  |  |  |  |