Sales

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Y6 |  | **RM** | Y6 |  | **RM** |
| F 2 | Trading | 24,000 | F 2 | Accounts Receivable | 24,000 |
|  |  |  |  |  |  |

Accounts Receivable

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Y6 |  | **RM** | Y6 |  | **RM** |
| J 1 | Balance b/d | 2,360 | F 2 | Bank | 24,380 |
| F 2 | Sales | 24,000 | 2 | Bad Debts | 300 |
|  |  |  | 2 | Discounts Allowed | 150 |
|  |  |  | 2 | Balance c/d | 1,530 |
|  |  | 26,360 |  |  | 26,360 |
| Y6 |  |  |  |  |  |
| F 2 | Balance b/d | 1,530 |  |  |  |
|  |  |  |  |  |  |

Purchases

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Y6 |  | **RM** | Y6 |  | **RM** |
| F 2 | Bank | 1,500 | F 2 | Trading | 13,130 |
| 2 | Accounts Payable | 11,630 |  |  |  |
|  |  | 13,130 |  |  | 13,130 |
|  |  |  |  |  |  |

Accounts Payable

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Y6 |  | **RM** | Y6 |  | **RM** |
| J 1 | Bank | 12,000 | J 1 | Balance b/d | 4,120 |
| F 2 | Discounts Received | 230 | F 2 | Purchases | 11,630 |
| 2 | Balance c/d | 3,520 |  |  |  |
|  |  | 15,750 |  |  | 15,750 |
|  |  |  | Y6 |  |  |
|  |  |  | F 2 | Balance b/d | 3,520 |