In the books of **Zhang Enterprise:**

**General Journal**

|  |  |  |  |
| --- | --- | --- | --- |
| **Date** | **Particulars** | **Debit** | **Credit** |
| 2016 |  | **RM** | **RM** |
| Jul 1 | Bills Receivable (Bill 1) | 6,250 |  |
|  | Chandran |  | 6,250 |
|  |  |  |  |
| 1 | Bills Receivable (Bill 2) | 11,500 |  |
|  | Tan Sek |  | 11,500 |
|  |  |  |  |
| 10 | Bank | 11,350 |  |
|  | Discounting Charges | 150 |  |
|  | Bills Receivable (Bill 2) |  | 11,500 |
|  |  |  |  |
| 18 | Yusof | 6,250 |  |
|  | Bills Receivable (Bill 1) |  | 6,250 |
|  |  |  |  |
| 27 | Lim Fong | 25,000 |  |
|  | Bills Payable (Bill 3) |  | 25,000 |
|  |  |  |  |
| Sept 1 | Tak Sek (RM11,500 + RM100) | 11,600 |  |
|  | Bank |  | 11,600 |
|  |  |  |  |
| 12 | Bills Receivable (Bill 4) | 11,660 |  |
|  | Tan Sek |  | 11,600 |
|  | Interest Income |  | 60 |
|  |  |  |  |
| 30 | Bills Payable (Bill 3) | 25,000 |  |
|  | Bank |  | 25,000 |
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