In the books of **Travis**

**(a) General Journal**

|  |  |  |  |
| --- | --- | --- | --- |
| **Date** | **Particulars** | **Debit** | **Credit** |
| 2021 |  | **RM** | **RM** |
| Jan 2 | Teddy | 3,000 |  |
|  | Bank |  | 3,000 |
|  |  |  |  |
| 2 | Teddy | 7,000 |  |
|  | Bills Payable (Bill B) |  | 7,000 |
|  |  |  |  |
| 3 | Bills Receivable (Bill C) | 5,000 |  |
|  | Bills Receivable (Bill D) | 4,000 |  |
|  | Stanley |  | 9,000 |
|  |  |  |  |
| 3 | Bank | 4,920 |  |
|  | Discounting Charges | 80 |  |
|  | Bills Receivable (Bill C) |  | 5,000 |
|  |  |  |  |
| 4 | Freddie | 4,000 |  |
|  | Bills Receivable (Bill D) |  | 4,000 |
|  |  |  |  |
| 5 | Bank | 5,900 |  |
|  | Discounts Allowed | 100 |  |
|  | Bills Receivable (Bill A) |  | 6,000 |
|  |  |  |  |
| Feb 6 | Sales Returns | 200 |  |
|  | Oakley |  | 200 |
|  |  |  |  |
| 6 | Bills Receivable (Bill E) | 5,300 |  |
|  | Oakley |  | 5,300 |
|  |  |  |  |
| Mar 2 | Bills Payable (Bill B) | 7,000 |  |
|  | Bank |  | 7,000 |
|  |  |  |  |
| 3 | Stanley | 5,050 |  |
|  | Bank - Bill Dishonoured (Bill C) |  | 5,000 |
|  | Bank - Noting Charges |  | 50 |
|  |  |  |  |
| 3 | Bank | 1,000 |  |
|  | Stanley |  | 1,000 |
|  |  |  |  |
|  |  |  |  |

**(b) General Journal**

|  |  |  |  |
| --- | --- | --- | --- |
| **Date** | **Particulars** | **Debit** | **Credit** |
| 2021 |  | **RM** | **RM** |
| Mar 3 | Bills Receivable (Bill F) | 4,090 |  |
|  | Interest Income |  | 40 |
|  | Stanley |  | 4,050 |
|  |  |  |  |
| 6 | Bank | 5,300 |  |
|  | Bills Receivable (Bill E) |  | 5,300 |
|  |  |  |  |

In the books of **Oakley**

**General Ledger**

**(c) Bills Payable**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 2021 |  | **RM** | 2021 |  | **RM** |
| Mar 6 | Bank | 5,300 | Feb 6 | Travis Bhd | 5,300 |
|  |  |  |  |  |  |

**(d) Travis Bhd**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 2021 |  | **RM** | 2021 |  | **RM** |
| Feb 6 | Purchases Returns | 200 | Jan 1 | Balance b/d | 7,500 |
| 6 | Bills Payable (Bill E) | 5,300 |  |  |  |
| Apr 30 | Balance c/d | 2,000 |  |  |  |
|  |  | 7,500 |  |  | 7,500 |
|  |  |  | 2021 |  |  |
|  |  |  | May 1 | Balance b/d | 2,000 |
|  |  |  |  |  |  |