In the books of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**General Ledger**

**Office Furniture**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Year 3 |  | **RM** | Year 3 |  | **RM** |
| Jun 1 | Hire Purchase Vendor | 25,000 | Ag 31 | Balance c/d | 25,000 |
|  |  |  |  |  |  |
| Sept 1 | Balance b/d | 25,000 |  |  |  |
|  |  |  |  |  |  |

**Hire Purchase Vendor**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Year 3 |  | **RM** | Year 3 |  | **RM** |
| Jun 1 | Bank - Deposit | 5,000 | Jun 1 | Office Furniture | 25,000 |
| 30 | Bank - 1st Instalment | 2,000 | Ag 31 | Hire Purchase Interest | 1,000 |
| Jul 31 | Bank - 2nd Instalment | 2,000 |  |  |  |
| Ag 31 | Bank - 3rd Instalment | 2,000 |  |  |  |
| 31 | Balance c/d | 15,000 |  |  |  |
|  |  | 26,000 |  |  | 26,000 |
|  |  |  |  |  |  |
|  |  |  | Sept 1 | Balance b/d | 15,000 |
|  |  |  |  |  |  |

**Hire Purchase Interest**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Year 3 |  | **RM** | Year 3 |  | **RM** |
| Ag 31 | Hire Purchase Vendor | 1,000 | Ag 31 | Profit and Loss | 1,000 |
|  |  |  |  |  |  |

**Accumulated Depreciation of Office Furniture**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Year 3 |  | **RM** | Year 3 |  | **RM** |
| Ag 31 | Balance c/d | 3,125 | Ag 31 | Profit and Loss - Depreciation |  |
|  |  |  |  | of Office Furniture | 3,125 |
|  |  | 3,125 |  |  | 3,125 |
|  |  |  |  |  |  |
|  |  |  | Sept 1 | Balance b/d | 3,125 |
|  |  |  |  |  |  |

**Profit and Loss**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Year 3 |  | **RM** |  |  | **RM** |
| Ag 31 | Hire Purchase Interest | 1,000 |  |  |  |
| 31 | Depreciation of Office Furniture | 3,125 |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |