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

**General Ledger**

**Office Equipment**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Yr 3 |  | **RM** | Yr 4 |  | **RM** |
| Apr 1 | Hire Purchase Vendor | 8,000 | Mr 31 | Balance c/d | 8,000 |
| Yr 4 |  |  | Yr 5 |  |  |
| Apr 1 | Balance b/d | 8,000 | Mr 31 | Balance c/d | 8,000 |
| Yr 5 |  |  | Yr 6 |  |  |
| Apr 1 | Balance b/d | 8,000 | Mr 31 | Balance c/d | 8,000 |
| Yr 6 |  |  | Yr 7 |  |  |
| Apr 1 | Balance b/d | 8,000 | Mr 31 | Balance c/d | 8,000 |
| Yr 7 |  |  |  |  |  |
| Apr 1 | Balance b/d | 8,000 |  |  |  |

**Hire Purchase Vendor**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Yr 3 |  | **RM** | Yr 3 |  | **RM** |
| Apr 1 | Bank - Deposit | 1,600 | Apr 1 | Office Equipment | 8,000 |
| Yr 4 |  |  | Yr 4 |  |  |
| Mr 31 | Bank - 1st Instalment | 2,240 | Mr 31 | Hire Purchase Interest | 960 |
| 31 | Balance c/d | 5,120 |  |  |  |
|  |  | 8,960 |  |  | 8,960 |
| Yr 5 |  |  | Yr 4 |  |  |
| Mr 31 | Bank - 2nd Instalment | 2,240 | Apr 1 | Balance b/d | 5,120 |
| 31 | Balance c/d | 3,648 | Yr 5 |  |  |
|  |  |  | Mr 31 | Hire Purchase Interest | 768 |
|  |  | 5,888 |  |  | 5,888 |
| Yr 6 |  |  | Yr 5 |  |  |
| Mr 31 | Bank - 3rd Instalment | 2,240 | Apr 1 | Balance b/d | 3,648 |
| 31 | Balance c/d | 1,955 | Yr 6 |  |  |
|  |  |  | Mr 31 | Hire Purchase Interest | 547 |
|  |  | 4,195 |  |  | 4,195 |
| Yr 7 |  |  | Yr 6 |  |  |
| Mr 31 | Bank - 4th Instalment | 2,248 | Apr 1 | Balance b/d | 1,955 |
|  |  |  | Yr 7 |  |  |
|  |  |  | Mr 31 | Hire Purchase Interest | 293 |
|  |  | 2,248 |  |  | 2,248 |

**Hire Purchase Interest**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Yr 4 |  | **RM** | Yr 4 |  | **RM** |
| Mr 31 | Hire Purchase Vendor | 960 | Mr 31 | Profit and Loss | 960 |
| Yr 5 |  |  | Yr 5 |  |  |
| Mr 31 | Hire Purchase Vendor | 768 | Mr 31 | Profit and Loss | 768 |
| Yr 6 |  |  | Yr 6 |  |  |
| Mr 31 | Hire Purchase Vendor | 547 | Mr 31 | Profit and Loss | 547 |
| Yr 7 |  |  | Yr 7 |  |  |
| Mr 31 | Hire Purchase Vendor | 293 | Mr 31 | Profit and Loss | 293 |
|  |  |  |  |  |  |

**Accumulated Depreciation of Office Equipment**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Yr 4 |  | **RM** | Yr 4 |  | **RM** |
| Mr 31 | Balance c/d | 800 | Mr 31 | Profit and Loss - Depreciation of |  |
|  |  |  |  | Office Equipment | 800 |
|  |  | 800 |  |  | 800 |
| Yr 5 |  |  | Yr 4 |  |  |
| Mr 31 | Balance c/d | 1,520 | Apr 1 | Balance b/d | 800 |
|  |  |  | Yr 5 |  |  |
|  |  |  | Mr 31 | Profit and Loss - Depreciation of |  |
|  |  |  |  | Office Equipment | 720 |
|  |  | 1,520 |  |  | 1,520 |
| Yr 6 |  |  | Yr 5 |  |  |
| Mr 31 | Balance c/d | 2,168 | Apr 1 | Balance b/d | 1,520 |
|  |  |  | Yr 6 |  |  |
|  |  |  | Mr 31 | Profit and Loss - Depreciation of |  |
|  |  |  |  | Office Equipment | 648 |
|  |  | 2,168 |  |  | 2,168 |
|  |  |  |  |  |  |
| Yr 7 |  |  | Yr 6 |  |  |
| Mr 31 | Balance c/d | 2,751 | Apr 1 | Balance b/d | 2,168 |
|  |  |  | Yr 7 |  |  |
|  |  |  | Mr 31 | Profit and Loss - Depreciation of |  |
|  |  |  |  | Office Equipment | 583 |
|  |  | 2,751 |  |  | 2,751 |
|  |  |  | Yr 7 |  |  |
|  |  |  | Apr 1 | Balance b/d | 2,751 |

**Profit and Loss**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Yr 4 |  | **RM** |  |  | **RM** |
| Mr 31 | Hire Purchase Interest | 960 |  |  |  |
| 31 | Depreciation of Office |  |  |  |  |
|  | Equipment | 800 |  |  |  |
| Yr 5 |  |  |  |  |  |
| Mr 31 | Hire Purchase Interest | 768 |  |  |  |
| 31 | Depreciation of Office |  |  |  |  |
|  | Equipment | 720 |  |  |  |
| Yr 6 |  |  |  |  |  |
| Mr 31 | Hire Purchase Interest | 547 |  |  |  |
| 31 | Depreciation of Office |  |  |  |  |
|  | Equipment | 648 |  |  |  |
| Yr 7 |  |  |  |  |  |
| Mr 31 | Hire Purchase Interest | 293 |  |  |  |
| 31 | Depreciation of Office |  |  |  |  |
|  | Equipment | 583 |  |  |  |
|  |  |  |  |  |  |