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

**General Ledger**

**Branch Inventory**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Y2 |  | **RM** | Y2 |  | **RM** |
| M 1 | Balance b/d | 39,468 | A31 | Branch Cash - Branch Cash Sales | 18,990 |
| 31 | Branch Cash - Sales Returns | 100 | 31 | Branch Accounts Receivable - |  |
| 31 | Goods Sent to Branch | 215,980 |  | Credit Sales | 187,390 |
| 31 | Goods Sent to Branch | 4,000 | 31 | Goods Sent to Branch - Returns | 3,868 |
|  |  |  | 31 | Branch Adjustment - Abnormal |  |
|  |  |  |  | Loss | 2,000 |
|  |  |  | 31 | Branch Adjustment - Price |  |
|  |  |  |  | Reduction | 2,500 |
|  |  |  | 31 | Branch Adjustment & Branch |  |
|  |  |  |  | Profit and Loss - Normal Loss | 1,600 |
|  |  |  | 31 | Balance c/d | 43,200 |
|  |  | 259,548 |  |  | 259,548 |
|  |  |  |  |  |  |
| S 1 | Balance b/d | 43,200 |  |  |  |

**Branch Adjustment**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Y2 |  | **RM** | Y2 |  | **RM** |
| 31 | Branch Inventory - Returns | 967 | M 1 | Balance b/d | 9,867 |
| 31 | Branch Inventory - Abnormal Loss | 500 | A31 | Branch Inventory - Goods Sent to |  |
| 31 | Branch Inventory - Price Reduction | 2,500 |  | Branch | 53,995 |
| 31 | Branch Inventory - Normal Loss | 1,600 | 31 | Branch Inventory - Goods Sent to |  |
| 31 | Branch Profit and Loss - Branch |  |  | Branch | 1,000 |
|  | Gross Profit | 48,495 |  |  |  |
| 31 | Balance c/d | 10,800 |  |  |  |
|  |  | 64,862 |  |  | 64,862 |
|  |  |  |  |  |  |
|  |  |  | S 1 | Balance b/d | 10,800 |

**Goods Sent To Branch**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Y2 |  | **RM** | Y2 |  | **RM** |
| A31 | Branch Inventory - Returns | 2,901 | A31 | Branch Inventory | 161,985 |
| 31 | Trading | 160,084 | 31 | Branch Inventory | 1,000 |
|  |  | 162,985 |  |  | 162,985 |
|  |  |  |  |  |  |

**Branch Accounts Receivable**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Y2 |  | **RM** | Y2 |  | **RM** |
| M 1 | Balance b/d | 31,700 | A31 | Branch Cash | 211,100 |
| A31 | Branch Inventory - Credit Sales | 187,390 | 31 | Branch Profit and Loss - Bad Debts | 200 |
|  |  |  | 31 | Branch Profit and Loss - Discounts |  |
|  |  |  |  | Allowed | 800 |
|  |  |  | 31 | Balance c/d | 6,990 |
|  |  |  |  |  |  |
|  |  | 219,090 |  |  | 219,090 |
|  |  |  |  |  |  |
| S 1 | Balance b/d | 6,990 |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |

**Branch Cash**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Y2 |  | **RM** | Y2 |  | **RM** |
|  |  |  | A31 | Branch Inventory - Sales Returns | 100 |
| A31 | Branch Inventory - Cash Sales | 18,990 | 31 | Branch Profit and Loss - Rent and |  |
| 31 | Branch Accounts Receivable | 211,100 |  | Rates | 8,000 |
|  |  |  | 31 | Branch Profit and Loss - Salaries | 10,600 |
|  |  |  | 31 | Branch Profit and Loss - Sundry |  |
|  |  |  |  | Expenses | 1,200 |
|  |  |  | 31 | Bank | 210,190 |
|  |  | 230,090 |  |  | 230,090 |
|  |  |  |  |  |  |
|  |  |  |  |  |  |

**Branch Profit and Loss**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Y2 |  | **RM** | Y2 |  | **RM** |
| A31 | Branch Cash - Rent and Rates | 8,000 | A31 | Branch Adjustment - Branch Gross |  |
| 31 | Branch Accounts Receivable - |  |  | Profit | 48,495 |
|  | Bad Debts | 200 |  |  |  |
| 31 | Branch Accounts Receivable - |  |  |  |  |
|  | Discounts Allowed | 800 |  |  |  |
| 31 | Branch Cash - Salaries | 10,600 |  |  |  |
| 31 | Branch Cash - Sundry Expenses | 1,200 |  |  |  |
| 31 | Branch Adjustment - Abnormal |  |  |  |  |
|  | Loss | 1,500 |  |  |  |
| 31 | Profit and Loss (Head Office) |  |  |  |  |
|  | - Branch Net Profit | 26,195 |  |  |  |
|  |  | 48,495 |  |  | 48,495 |
|  |  |  |  |  |  |