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

**General Ledger**

**Branch Inventory**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  |  | **Selling**  **Price**  **(Memo)** | **Cost**  **Price** |  |  | **Selling Price**  **(Memo)** | **Cost Price** |
| Y 4 |  | **RM** | **RM** | Y 4 |  | **RM** | **RM** |
| J 1 | Balance b/d | 6,000 | 4,500 | D31 | Goods Sent to Branch |  |  |
| D31 | Goods Sent to Branch | 90,000 | 67,500 |  | - Returns | 5,000 | 3,750 |
| 31 | Branch Accounts |  |  | 31 | Branch Cash - Cash Sales | 26,000 | 26,000 |
|  | Receivable - Sales Returns | 120 | 120 | 31 | Branch Account Receivable |  |  |
| 31 | Branch Gross Profit | - | 18,780 |  | - Credit Sales | 55,300 | 55,300 |
|  |  |  |  | 31 | Price Reduction | 2,000 | - |
|  |  |  |  | 31 | Branch Profit and Loss |  |  |
|  |  |  |  |  | - Abnormal Loss | 1,300 | 975 |
|  |  |  |  | 31 | Normal Loss | 20 | - |
|  |  |  |  | 31 | Balance c/d | 6,500 | 4,875 |
|  |  | 96,120 | 90,900 |  |  | 96,120 | 90,900 |
| Y5 |  |  |  |  |  |  |  |
| J 1 | Balance b/d | 6,500 | 4,875 |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |

**Goods Sent to Branch**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Y 4 |  | **RM** | Y 4 |  | **RM** |
| D31 | Branch Inventory - Returns | 3,750 | D31 | Branch Inventory | 67,500 |
| 31 | Trading | 63,750 |  |  |  |
|  |  | 67,500 |  |  | 67,500 |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |

**Branch Accounts Receivable**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Y 4 |  | **RM** | Y 4 |  | **RM** |
| J 1 | Balance b/d | 4,200 | D31 | Branch Inventory - Sales Returns | 120 |
| D31 | Branch Inventory - Credit Sales | 55,300 | 31 | Branch Cash | 53,450 |
|  |  |  | 31 | Branch Profit and Loss - Discounts |  |
|  |  |  |  | Allowed | 180 |
|  |  |  | 31 | Balance c/d | 5,750 |
|  |  | 59,500 |  |  | 59,500 |
| Y 5 |  |  |  |  |  |
| J 1 | Balance b/d | 5,750 |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |

**Branch Cash**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Y 4 |  | **RM** | Y 4 |  | **RM** |
| J 1 | Balance b/d | 150 | D31 | Bank | 78,000 |
| D31 | Branch Inventory - Cash Sales | 26,000 | 31 | Branch Profit and Loss - Expenses | 1,180 |
| 31 | Bank | 1,300 | 31 | Balance c/d | 1,720 |
| 31 | Branch Accounts Receivable | 53,450 |  |  |  |
|  |  | 80,900 |  |  | 80,900 |
| Y 5 |  |  |  |  |  |
| J 1 | Balance b/d | 1,720 |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |

**Branch Profit and Loss**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Y 4 |  | **RM** | Y 4 |  | **RM** |
| D31 | Bank - Expenses | 10,350 | D31 | Branch Inventory - Branch Gross |  |
| 31 | Branch Accounts Receivable |  |  | Profit | 18,780 |
|  | - Discounts Allowed | 180 |  |  |  |
| 31 | Branch Cash - Expenses | 1,180 |  |  |  |
| 31 | Branch Inventory - Abnormal Loss | 975 |  |  |  |
| 31 | Depreciation of Furniture and |  |  |  |  |
|  | Fittings | 630 |  |  |  |
| 31 | Profit and Loss (Head Office) |  |  |  |  |
|  | - Branch Net Profit | 5,465 |  |  |  |
|  |  | 18,780 |  |  | 18,780 |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |