

2.25X

Bank ↓

\$		\$			
July 1	Bal b/d	265,000	July 5	Pchan (creditor)	70,000
21	Capital	80,000	11	W. Yeung	100,000
31	Bank interest	450	28	Furniture	35,000

Office Equipment

\$		\$			
July 1	Bal b/d	150,000	July 25	Supplier	10,000
18	creditor	35,000			

Premises

\$		\$		
July 1	Bal b/d	300,000		

Motor Vehicles

		\$	\$
July	Bal bld	185,000	

Furniture

		\$	\$
July	Bank	25,000	

Capital



		\$	\$
July	Bal bld		600,000
21	Bank		80,000

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(L)

Loan from W Yeung

		\$			\$
July 11	BANK	100,000	July 1	Bal b/d	100,000

(L)

Creditors

		\$			\$
July 5	BANK (Pchan)	70,000	July 1	Bal b/d	200,000
			18	ff. Eq	55,000

Supplier

July		\$
25	Off. Eq (Return)	10,000

Revenue

Bank Interest

July		\$
31	Bank	450