ACTIVITY 1

CASH RECEIPTS JOURNAL OF RED OCHRE TRADERS FOR JANUARY 2016 **CRJ1**

Doc. No.	D	DETAILS	F	Analysis Of Receipts	Bank	Sales	Cost Of Sales	Debtors control	Sundry Accounts		
									Amount	F	Details
300	1	R Ochre		50 000	50 000				50 000		Capital
CRT 200	2	Sales		8 400	8 400	8 400	7 000				
CRT 201	12	Sales		9 000		9 000	7 500				
301		G. Green		800	9 800			800			
302	19	V Violet			600			600			
303	21	P. Pink		4 500	4 500				4 500		Rent Income
CRT 202	27	Sales		4 800	4 800	4 800	4 000				
					78 100	**22 200**	**18 500**	**1 400**			

CASH PAYMENTS JOURNAL OF RED OCHRE TRADERS FOR JANUARY 2016 **CPJ 1**

Doc No.	D	DETAILS	F	Bank	Trading Stock	Wages	Stationery	Creditors Control	Sundry Accounts		
									Amount	F	Details
501	7	Lorikeet Traders		500				500			
502	16	Cash		2 500		2 500					
503	19	Macaw Traders		17 200	17 200						
504	25	Telkom		990					990		Telephone
505	29	Rosella Traders		1 600			1 600				
506	30	Cash		2 500		2 500					
507	31	R Ochre		3 400					3 400		Drawings
508		B Sienna		6 800					6 800		Salaries
509		Monet Traders		20 720				20 720			
				56 210	**17 200**	**5 000**	**1 600**	**21 220**			

DEBTORS JOURNAL OF RED OCHRE TRADERS FOR JANUARY 2016 DJ1

Doc. No.	D	DETAILS	F	SALES	COST OF SALES
400	3	V Violet		600	500
401	8	C Crimson		1 200	1 000
402	25	V Violet		1 800	1 500
				3 600	**3 000**

CREDITORS JOURNAL OF RED OCHRE TRADERS FOR JANUARY 2016 CJ1

Doc. No.	D	DETAILS	F	CREDITORS CONTROL	TRADING STOCK	STATIONERY	EQUIPMENT	Sundry Accounts		
								Amount	F	Details
400	9	Monet Traders		230				230		Consumables
401	15	Parakeet Ltd		12 500	12 500					
402	24	Monet		27 955	9 400	555	18 000			
403	31	Parrot Wholesalers		1 400	1 400					
				41 855	**23 300**	**555**	**18 000**	**230**		

DEBTORS LEDGER OF RED OCHRE TRADERS

V VIOLET						
DATE		**DETAILS**	**FOL**	**DEBIT**	**CREDIT**	**BALANCE**
Jan	3	Inv 400	DJ	600		600
	19	Rec 302	CRJ		600	0
	25	Inv 402	DJ	1 800		1 800

CREDITORS LEDGER OF RED OCHRE TRADERS

MONET TRADERS						
DATE		**DETAILS**	**FOL**	**DEBIT**	**CREDIT**	**BALANCE**
Jan	9	Inv 400	CJ		230	230
	24	Inv 402	CJ		27 955	28 185

	31	Eft 509	CPJ	20 720		7 465

Activity 4

CASH RECEIPTS JOURNAL OF MICKEY TRADERS FOR MAY 2017 **CRJ5**

Doc. No.	D	DETAILS	F	Analysis Of Receipts	Bank	Sales	Cost of Sales	Debtors Control	Sundry Accounts		
									Amount	F	Details
600	1	M Mickey		80 000	80 000				80 000		Capital
CRT 400	7	Sales		8 000	8 000	8 000	6 400				
601	12	L. Lulu		3 500	3 500			3 500			
602	19	M. Minnie		18 000	18 000			18 000			
603	21	P. Panther		15 000	15 000				15 000		Rent Income
CRT 401	22	Sales		25 400	25 400	25 400	20 320				
					149 400	**33 400**	**26 720**	**21 500**	**95 000**		

2. CASH PAYMENTS JOURNAL OF MICKEY TRADERS FOR MAY 2017 **CPJ5**

Doc No.	D	DETAILS	F	Bank	Trading Stock	Wages	Stationery	Creditors Control	Sundry Accounts		
									Amount	F	Details
802	19	Barney Traders		2 000				2 000			
803	16	Cash		12 200		12 200					
804	25	Telkom		2 840					2 840		Telephone
805	29	Goofy Stationers		455			455				
806	30	Cash		12 200		12 200					

807		M. Mickey		2 900					2 900		Drawings
808	31	TB Wholesalers		13 200	13 200						
809		Queeny Traders		40 000				40 000			
				73 915	**13 200**	**24 400**	**455**	**42 000**	**5 740**		

3. DEBTORS JOURNAL OF MICKEY TRADERS FOR MAY 2017 **DJ5**

Doc. No.	D	DETAILS	F	SALES	COST OF SALES
500	2	M. Minnie		15 000	12 000
501	21	L. Lulu		8 400	6 720
502	25	M Minnie		7 000	5 600
				30 400	**24 320**

4. CREDITORS JOURNAL OF MICKEY TRADERS FOR MAY 2017 **CJ5**

Doc. No.	D	DETAILS	F	CREDITORS CONTROL	TRADING STOCK	STATIONERY	EQUIPMENT	Sundry Accounts		
								Amount	F	Details
250	9	Barney Traders		450				450		Consumables
586	15	Telly Tubes		7 500	7 500					
427	24	Queeny Traders		50 055	34 200	855	15 000			
				58 005	**41 700**	**855**	**15 000**	**450**		

Activity 6

Cash Receipts Journal of Lucky Traders – March 2017 CRJ1

Doc	D	Details	Fol	Analysis of Receipts	Bank	Debtors Control	Sales	Cost of Sales	Sundry Accounts		
									Amount	Fol	Details
37	14	H Harder		2 890	2 890	2 890					
38	16	Lucky Star		25 000	25 000				25 000		Capital
CRT 9	19	Sales		600	600		600	480			
39	28	S Sardien		1 200		1 200					
40		K Powell		3 000	4 200				3 000		Rent Income
					32 690	**4 090**	**600**	**480**	**28 000**		

Debtors Journal of Lucky Traders – March 2017 DJ1

Doc	D	Details	Fol	Sales	Cost of Sales
201	6	S Sardien		1 525	1 220
202	13	H Harder		840	672
203	30	H Harper		1 800	1 440

				4 165	**3 332**

Cash Payments Journal of Lucky Traders – March 2017 CPJ1

Doc	D	Details	Fol	Bank	Trading Stock	Wages	Creditors Control	Sundry Accounts		
								Amount	Fol	Details
345	5	Bocom Wholesalers		2 196	1908			288		
346	10	Cash		8 200		8 200				
347	18	Bocom Wholesalers		900			900			
348	19	Prawn Traders		4 970			4 970			
349	30	Municipalty		650				650		Electricity
				16 916	**1 908**	**8 200**	**5 870**	**650**		

Creditors' Journal of Lucky Traders – March 2017 CJ1

Doc	D	Details	Fol	Creditors' control	Trading Stock	Consumable stores	Sundry Accounts		
							Amount	Fol	Details
113	3	Bocom Wholesalers		2 400	2 400				
114	7	Prawn Wholesalers		470		470			
115	22	Bocom Wholesalers		6 175			6 175		Equipment
116	27	Prawn Traders		2 000	1 200	800			

				11 045	**3 600**	**1270**	**6 175**		

ACTIVITY 3

GENERAL LEDGER OF BLUEBELLS STORES									
BALANCE SHEET ACCOUNTS SECTION									
Dr			**TRADING STOCK**					**B8**	**Cr**
Date		**Details**	**F**	**Amount**	**Date**		**Details**	**F**	**Amount**
Mar	1	Balance	b/d	7 000	Mar	31	Cost of Sales	CRJ	3 600
	31	Bank	CPJ	2 100			Cost of Sales	DJ	11 200
		Creditors control	CJ	8 600			Balance	c/d	
April	1	Balance	b/d						

Dr			**DEBTORS CONTROL**					**B9**	**Cr**
Date		**Details**	**F**	**Amount**	**Date**		**Details**	**F**	**Amount**
Mar	1	Balance		4 500	Mar	31	Bank	CRJ	8 160
	31	Sales	DJ	13 800			Balance	c/d	
April		Balance	b/d						

Dr		BANK						B10	Cr
Date		Details	F	Amount	Date		Details	F	Amount
Mar	1	Balance	b/d	23 456	Mar	31	Total Payments	CPJ	12 000
	31	Total Receipts	CRJ	14 608			Balance		
April		Balance							

Dr		CREDITORS CONTROL						B2	Cr
Date		Details	F	Amount	Date		Details	F	Amount
Mar	31	Bank	CPJ	3 610	Mar	1	Balance	b/d	6 200
		Balance	c/d			31	Total Purchases	CJ	16 882
					April	1	Balance	b/d	

NOMINAL ACCOUNTS SECTION									
Dr		SALES						N1	Cr
Date		Details	F	Amount	Date		Details	F	Amount
					Mar	I	Total	b/d	48 000
						31	Bank	CRJ	4 800
							Debtors Control	DJ	13 800

Dr		COST OF SALES						N2	Cr
Date		Details	F	Amount	Date		Details	F	Amount

Mar	1	Total	b/d	36 000					
	31	Trading Stock	CRJ	3 600					
		Trading Stock	DJ	11 200					

Dr		**STATIONERY**					**N3**	**Cr**
Date		**Details**	**F**	**Amount**	**Date**	**Details**	**F**	**Amount**
Mar	1	Total	b/d	900				
	31	Bank		700				
		Creditors Control		400				

ACT 4

5. DEBTORS LEDGER OF MICKEY TRADERS

M MINNIE	**D1**

DATE		DETAILS	FOL	DEBIT	CREDIT	BALANCE
May	1	Balance	b/d			4 000
	2	Invoice 500	DJ	15 000		19 000
	19	Receipt 602	CRJ		18 000	1 000
	25	Invoice 502	DJ	7 000		8 000

L LULU						D2
DATE		**DETAILS**	**FOL**	**DEBIT**	**CREDIT**	**BALANCE**
May	1	Balance	b/d			8 600
	12	Receipt 601	CRJ		3 500	5 100
	21	Invoice 501	DJ	8 400		13 500

DEBTORS LIST

	R
M Minnie	8 000
L Lulu	13 500
	21 500

CREDITORS LEDGER OF MICKEY TRADERS

BARNEY TRADERS						C2
DATE		**DETAILS**	**FOL**	**DEBIT**	**CREDIT**	**BALANCE**
May	1	Balance	b/d			2 460
	9	Invoice 250	CJ		450	2 910
	19	EFT 802	CPJ	2 000		910

TELLY TUBIES						C3
DATE		**DETAILS**	**FOL**	**DEBIT**	**CREDIT**	**BALANCE**

May	1	Balance	b/d			6 900
	15	Invoice 566	CJ		7 500	14 400

QUEENY TRADERS						**C5**
DATE		**DETAILS**	**FOL**	**DEBIT**	**CREDIT**	**BALANCE**
May	1	Balance	b/d			5 840
	24	Invoice 427	CJ		50 555	55 895
	31	EFT 806	CPJ	40 000		15 895

CREDITORS LIST

	R
Barney Traders	910
Telly Tubies	14 400
Queeny Traders	15 895
	30 805

6.

GENERAL LEDGER OF MICKEY TRADERS
BALANCE SHEET ACCOUNTS SECTION

Dr	**TRADING STOCK**	**B6**	**Cr**

Date		Details	F	Amount	Date		Details	F	Amount
May	1	Balance	B/d	24 000	May	31	Cost of Sales	CRJ	26 720
	31	Bank	CPJ	13 200			Cost of Sales	DJ	24 320
		Creditors Control	CJ	41 700			Balance	c/d	
Jun	1	Balance	b/d						

Dr		DEBTORS CONTROL						B7	Cr
Date		Details	F	Amount	Date		Details	F	Amount
May	1	Balance	b/d	12 600	May	31	Bank	CRJ	21 500
	31	Sales	DJ	30 400			Balance	c/d	
Jun	1	Balance	b/d						

Dr		BANK						B8	Cr
Date		Details	F	Amount	Date		Details	F	Amount
May	1	Balance	b/d	35 420	May	31	Tot Payments	CPJ	73 915
	31	Tot. Receipts	CRJ	149 400			Balance	c/d	
Jun	1	Balance	b/d						

Dr		CREDITORS CONTROL						B9	Cr
Date		**Details**	**F**	**Amount**	**Date**		**Details**	**F**	**Amount**
May	31	Bank	CPJ	42 000	May	1	Balance	b/d	15 200
		Balance				31	Tot. Purchases	CJ	58 005
							Balance		

NOMINAL ACCOUNTS SECTION

Dr		SALES						N1	Cr
Date		**Details**	**F**	**Amount**	**Date**		**Details**	**F**	**Amount**
					May	1	Total	b/d	960 000
						31	Bank	CRJ	33 400
							Debtors Con	DJ	30 400

Dr		COST OF SALES						N2	Cr
Date		**Details**	**F**	**Amount**	**Date**		**Details**	**F**	**Amount**
May	1	Total	b/d	768 000					
	31	Trading Stock	CRJ	26 720					
		Trading Stock	DJ	24 320					