

TASK 4.12 ☼

D. Dirker: Dishonoured cheques, Ledger, Accounting Equation, Report back

DEBTORS LEDGER

D. DIRKER

DL

Date		Details	Fol	Debit	Credit	Balance
20.1 June	1	Balance	b/d			160
	5	Receipt no. xxx	CRJ		160	-
	10	Cheque dishonoured	CPJ	160		160

GENERAL LEDGER BALANCE SHEET ACCOUNTS SECTION DEBTORS CONTROL

Dr

B

Cr

20.1 June	1	Balance	b/d	1 000	June 30	Bank	CRJ	160
	30	Bank (r/d cheque)	CPJ	160		Balance	c/d	1 000
				1 160				1 160
July	1	Balance	b/d	1 000				

EFFECT ON ACCOUNTING EQUATION

Date	Assets	Owner's equity	Liabilities
5 June 20.1	±160	0	0
10 June 20.1	±160	0	0