

CREDITORS ALLOWANCES JOURNAL – SEPTEMBER 20.8

D/N no.	D	Creditor	Fol	Creditors control	Trading stock	Equipment	Stationery	Sundry accounts	CAJ1
D7	6	Naidoo's Cash & Carry	CL2	430	390				
D8	14	Plop Wholesalers	CL3	380	380		40		
D9	16	Yeng Fuji CC	CL1	120	120				
D10	17	Plop Wholesalers	CL3	*3 070	3 070				
D11	29	Naidoo's Cash & Carry	CL2	90	90				
				4 090	4 050		40		

*3 450 – 380 (returns on 11th) = 3 070

B7 B6 N8

**5.8.2 GENERAL LEDGER OF MOLEPO STORES
BALANCE SHEET ACCOUNTS SECTION**

Dr		EQUIPMENT		B5		Cr	
20.8		20.8					
Sept 1	Balance	b/d	46 790				
30	Creditors control	CJ1	4 340		c/d		51 130
			51 130				
Oct 1	Balance	b/d	51 130				51 130

20.8		B6	
Sept 1	Balance	b/d	18 870
30	Creditors control	CJ1	18 400
			37 270
Oct 1	Balance	b/d	33 220
			37 270

20.8		B7	
Sept 30	Sundry accounts	CAJ1	4 090
	Balance	c/d	54 670
			58 760
20.8		20.8	
Sept 1	Balance	b/d	35 350
30	Sundry accounts	CJ1	23 410
			58 760
Oct 1	Balance	b/d	54 670

NOMINAL ACCOUNTS SECTION

STATIONERY					N8	Cr			
20.8				20.8					
Sept	1	Total	b/f	3 310	Sept	30			
	30	Creditors control	CJ1	670			Creditors control	CAJ1	40
				3 980					40

**CREDITORS LEDGER
YENG FUI CC**

				CL1		
Date		Details	Fol	Debit	Credit	Balance
20.8						
Sept	1	Balance	b/d			12 450
	5	Inv 789	CJ1		4 210	16 660
	13	Inv 813	CJ1		1 980	18 640
	16	D/N D9	CAJ1	120		18 520

NAIDOO'S CASH & CARRY

				CL2		
Date		Details	Fol	Debit	Credit	Balance
20.8						
Sept	1	Balance	b/d			14 570
	3	Inv X1	CJ1		9 210	23 780
	6	D/N D7	CAJ1	430		23 350
	15	Inv X41	CJ1		4 340	27 690
	29	D/N D11	CAJ1	90		27 600

PLOP WHOLESALERS

				CL3		
Date		Details	Fol	Debit	Credit	Balance
20.8						
Sept	1	Balance	b/d			8 330
	11	Inv B52	CJ1		3 450	11 780
	14	D/N D8	CAJ1	380		11 400
	17	D/N D10	CAJ1	3 070		8 330

THE PRINTSHOP

				CL4		
Date		Details	Fol	Debit	Credit	Balance
20.8						
Sept	24	Inv 006	CJ1		220	220

5.8.3 CREDITORS LIST ON 30 SEPTEMBER 20.8

Creditor	Fol	Amount
Yeng Fui CC	CL1	18 520
Naidoo's Cash & Carry	CL2	27 600
Plop Wholesalers	CL3	8 330
The Printshop	CL4	220
		54 670