

TASK 5.15 Thirsk Stores: CRJ, CPJ, DJ, DAJ, CJ, CAJ, General/Debtors Ledger

CRJ6

THIRSK STORES CASH RECEIPTS JOURNAL – MAY 20.9

Doc. no.	D	Details	Fol	Analysis of receipts	Bank	Debtors control		Sales	Cost of sales	Sundry accounts	
						Receipts	Discount allowed			Amount	Fol
101	1	S. Wright			20 000			2 700	1 800	20 000	Capital
CRT101	6	Sales		2 700	2 700						
102	9	S. Sukdeo		520	920	520	35				
103		C. Zwane		400	2 400	400		2 400	1 600		
CRT102	16	Sales		2 400	2 400			4 200	2 800		
CRT103	25	Sales		4 200	5 000					800	Rent income
104		A. de Wet		800	4 050	4 050	450			85	Interest income
105	26	C. Cornwall			85						
BS	31	Payne Bank			35 155	4 970	485	9 300	6 200	20 885	

CPJ8

CASH PAYMENTS JOURNAL – MAY 20.9

Doc no	Day	Details	Fol	Bank	Trading Stock	Creditors control		Wages	Debtors control	Sundry accounts	
						Payments	Discount received			Amount	Fol
2001	4	C. van Tonder		4 050	3 800			1 450		250	N5 Stationery
2002	7	Cash		1 450							
2003	12	S. Hulbert		1 100		1 100	60	1 450			
2004	14	Cash		1 450				1 450			
2005	21	Cash		1 450							
2006	22	E. Rossler		720	720						
2007	24	J. White		1 200		1 200	90				
2008	25	S. Hulbert		300		300					
2009	27	T. Locke		5 500						320	Stationery
B/S	31	Payne Bank		60	5 180				520	60	Bank charges
B/S		S. Sukdeo (R/D)		520						1 100	Water & electricity
B/S		Municipality		1 100	9 700	2 600	150	4 350	520	1 730	
				18 900							

**THIRSK STORES
CREDITORS JOURNAL – MAY 20.9**

CJ8

Inv. no.	D	Creditor	Fol	Creditors control	Trading stock	Equipment	Stationery & printing	Consumable stores	Sundry accounts Amount	Fol	Details
MW5354	11	L. Poley		1 300	900		250	150			
T1575	19	S. Hulbert		2 570	650	1 800	120				
I 456	28	J. White		5 320	3 200	1 600		520			
				9 190	4 750	3 400	370	670			

CREDITORS ALLOWANCES JOURNAL – MAY 20.9

CAJ2

D/N no.	D	Creditor	Fol	Creditors control	Trading stock	Equipment	Stationery & printing	Consumable stores	Sundry accounts Amount	Fol	Details
55	15	L. Poley		130	90			15			
56	29	J. White		240		240	25				
				370	90	240	25	15			

DEBTORS JOURNAL – MAY 20.9

DJ4

Inv. No.	D	Debtor	Fol	Sales	Cost of sales
1001	3	S. Sukdeo		270	180
1002		C. Cornwall		450	300
1003		C. Zwane		600	400
1004	17	S. Sukdeo		300	200
1005	29	S. Sukdeo		900	600
				2 520	1 680

DEBTORS ALLOWANCES JOURNAL – MAY 20.9

DAJ2

C/N No.	D	Debtor	Fol	Debtors allowances	Cost of sales
10	10	C. Zwane		150	100
11	30	S. Sukdeo		320	
				470	100

GENERAL LEDGER OF THIRSK STORES
DEBTORS CONTROL

Dr				B				Cr			
20.9				20.9				20.9			
May	1	Balance	b/d	8 900	May	31	Bank	CRJ6	4 970		
	31	Sales	DJ4	2 520			Discount allowed	CRJ6	485		
		Bank (R/D)	CPJ8	520			Debtors allowances	DAJ2	470		
							Balance	c/d	6 015		
				11 940					11 940		
June	1	Balance	b/d	6 015							

CREDITORS CONTROL

				B					
20.9				20.9					
May	31	Sundry accounts	CAJ2	370	May	1	Balance	b/d	6 600
		Bank	CPJ8	2 600		31	Sundry accounts	CJ8	9 190
		Discount received	CPJ8	150					
		Balance	c/d	12 670					
				15 790					15 790
					June	1	Balance	b/d	12 670

NOMINAL ACCOUNTS SECTION

SALES

				N				
				20.9				
				May	1	Total	b/f	12 860
					31	Bank	CRJ6	9 300
						Debtors control	DJ4	2 520
								24 680

DISCOUNT ALLOWED

				N			
20.9							
May	1	Total	b/f	420			
	31	Debtors control	CRJ6	485			
				905			

DEBTORS LEDGER OF THIRSK STORES
S. SUKDEO

				DL	
Date	Details	Fol	Debit	Credit	Balance
20.9					1 200
May	1	b/d			1 470
	3	DJ4	270		950
	9	CRJ6		520	1 250
	17	DJ4	300		2 150
	29	DJ4	900		1 830
	30	DAJ2		320	2 350
	31	CPJ8	520		