

TASK 5.16

Beswil Travel Agency: Current & Appropriation accounts

GENERAL LEDGER OF BESWIL TRAVEL AGENCY BALANCE SHEET ACCOUNTS SECTION

5.16.1 Dr

CURRENT ACCOUNT: BESTER

B3

Cr

20.5					20.6				
Mar	1	Balance	b/d	20 000	Feb	28	Salary: Bester	GJ	192 000
20.6							Bonus: Bester	GJ	9 000
Feb	28	Drawings: Bester		180 000			Interest on capital	GJ	90 000
		Appropriation a/c		122 000			Balance	c/d	31 000
				322 000					322 000
Mar	1	Balance	b/d	31 000					

5.16.2 Dr

CURRENT ACCOUNT: WILLIAMS**B4****Cr**

20.6					20.5				
Feb	28	Drawings: Williams	GJ	144 000	Mar	1	Balance	b/d	25 000
		Appropriation a/c	GJ	61 000	20.6				
		Balance	c/d	160 000	Feb	28	Salary: Williams	GJ	280 000
							Interest on capital	GJ	60 000
				365 000					365 000
					Mar	1	Balance	b/d	160 000

**FINAL ACCOUNTS SECTION
APPROPRIATION ACCOUNT****F3**

5.16.3

20.6					20.6				
Feb	28	Salary: Bester	GJ	192 000	Feb	28	Profit and loss a/c	GJ	448 000
		Salary: Williams	GJ	280 000			Current a/c: Bester	GJ	122 000
		Bonus: Bester	GJ	9 000			Current a/c: Williams	GJ	61 000
		Interest on capital	GJ	150 000					
				631 000					631 000