



Debtors Ledger of FEM Traders

**S Salamon**

***D1***

Date		Details	Fol.	Debit	Credit	Balance
2018	01	Debit note/dishonoured cheque	CPJ10	150		150
Oct		Journal voucher no. 1/discount allowed	GJ10	20		170
		Journal voucher no. 2/interest on overdue debtors	GJ10	4,25		174,25

How is the accounting equation affected?

Assets	Owner's equity	Liabilities
+ R4,25 <i>Debtors increased</i>	+R4,25 interest received is an income	0

*Do*

**Task 6.5 p.174**