

1. **General Ledger of Morgan Bay Traders**
Balance Sheet accounts

Dr				Debtors Control				Cr			
Date		Details	Fol.	Amount		Date		Details	Fol.	Amount	
2018	1	Balance	b/d	3 717	00	2018	31	Bank and discount allowed (1 200 + 1 500 + 167)	CRJ	2 867	00
	31	Sales	DJ	3 327	00			Debtors allowances (230 + 210)	DAJ	440	00
		Bank	CPJ	1 500	00			Journal credits	GJ	1 073	00
		Journal debits (43 + 167)	GJ	210	00			Balance	c/f	4 374	00
				8 754	00					8 754	00
2018	1	Balance	b/d	4 374	00						

2.

Dr				Creditors Control				Cr			
Date		Details	Fol.	Amount		Date		Details	Fol.	Amount	
2018	30	Sundry returns	CAJ	450	00	2018	1	Balance	b/d	22 178	00
		Bank and discount received (2 000 + 4 500 + 250)	CPJ	6 750	00		30	Sundry purchases (1 230 + 3 447)	CJ	4 677	00
		Balance	c/f	19 779	00			Journal credits	GJ	124	00
				26 979	00					26 979	00
						Oct	1	Balance	b/d	19 779	00

3. **Debtors List at 31 May 2018**

	Debit	Credit
T Naidoo	–	
M De Villiers	2 424	
P Davin	1 950	
Total	4 374	

4. **Creditors List at 31 May 2018**

	Debit	Credit
Abrahams Traders		10 319
Collett Suppliers		4 989
Botha & Co		4 471
Total		19 779