

1. Cash Receipts Journal of Jouba Traders for March 2018

CRJ3

Doc. no.	Day	Details	Fol.	Analysis of receipts		Bank		Sales		Cost of sales		Debtors control		Discount allowed		Sundry accounts		
																Amount	Details	Fol.
46	1	E Coetzee		342	00							360	00	18	00			
CRR		Sales		5 344	00	5 686	00	5 344	00	3 340	00							
47	3	SB Bank		5 400	00	5 400	00									5 000	00	Fixed deposit: SB Bank
																400	00	Interest on fixed deposit
48	5	ND Bank		10 000	00	10 000	00									10 000	00	Loan: ND Bank
49	14	R Human	D1	200	00	200	00					200	00					
50	25	R Human	D1	1 086	00							1 206	00	120	00			
CRR		Sales		5 664	00	6 750	00	5 664	00	3 540	00							
BS	31	ND Bank				124	00									124	00	Interest on current account
						28 160	00	11 008	00	6 880	00	1 766	00	138	00	15 524	00	
								N1	N2/B6	B7	N4							

Cash Payments Journal of Jouba Traders for March 2018

CPJ3

Doc. no.	Day	Name of payee	Fol.	Bank		Wages		Trading stock		Debtors control		Creditors control		Discount received		Sundry accounts		
																Amount	Details	Fol.
182	4	Joubert & Co		1 386	00							1 540	00	154	00			
TG	5	B Muller (cheque dishonoured)		135	00					135	00							
183	6	Brandt Ltd		5 220	00			1 692	00							3 420	00	Equipment
																108	00	Packaging
184	7	Cash		1 680	00	1 680	00											
185	10	Rapid Transport		80	00			80	00									
186	13	Cash		1 800	00	1 680	00									120	00	Drawings
TG	17	R Human (cheque dishonoured)	D1	200	00					200	00							
187	20	Cash		1 680	00	1 680	00											
188	21	Du Toit Dealers	C1	2 247	00							2 496	00	249	00			
189	24	Rapid Transport		40	00			40	00									
190	29	AL Bank		2 400	00											2 000	00	Loan: AL Bank
																400	00	Interest on loan
BS	31	ND Bank		65	00											65	00	Bank charges
AO		Allsure Insurance		250	00											250	00	Insurance
DO		Telkom		182	00											182	00	Telephone
				17 365	00	5 040	00	1 812	00	335	00	4 036	00	403	00	6 545	00	
								B6	B7	B8	N5							

Debtors Journal of Jouba Traders for March 2018

DJ3

Doc. no.	Date	Debtor	Fol.	Sales		Cost of sales	
138	8	R Human	D1	416	00	260	00
139	11	R Human	D1	608	00	380	00
140		R Malan		352	00	220	00
141		C Toua		224	00	140	00
142	19	N Lombard		832	00	520	00
				2 432	00	1 520	00
				B7/N1		N2/B6	

Debtors Allowances Journal of Jouba Traders for March 2018

DAJ3

Doc. no.	Day	Debtor	Fol.	Debtors allowances		Cost of sales	
15	12	R Human	D1	128	00	80	00
16	18	C Toua		64	00	0	00
				192	00	80	00
				B7		B6/N2	

Creditors Journal of Jouba Traders for March 2018

CJ3

Doc. no.	Day	Creditor	Fol.	Creditors control		Trading stock		Stationery	Packaging	Sundry accounts		
										Amount	Details	Fol.
302	7	Du Toit Dealers	C1	1 504	00	1 380	00	124	00			
303	9	Vermeulen Ltd		3 040	00	3 040	00					
304	24	Vermeulen Ltd		1 320	00	1 320	00					
				5 864	00	5 740	00	124	00			
				B8		B6						

Creditors Allowances Journal of Jouba Traders for March 2018

CAJ3

Doc. no.	Day	Creditor	Fol.	Creditors control		Trading stock		Stationery	Sundry accounts			
									Amount	Details	Fol.	
24	9	Du Toit Dealers	C1	238	00	210	00	28	00			
25	16	Vermeulen Ltd		128	00	128	00					
				366	00	338	00	28	00			
				B8		B6						

Dr				Creditors Control				B8				Cr			
Date		Details	Fol.	Amount		Date		Details	Fol.	Amount					
2018						2018									
Mar	31	Bank and discount received	CPJ3	4 036	00	Mar	1	Balance	b/d	5 245	00				
		Sundry returns	CAJ3	366	00		31	Sundry purchases	CJ3	5 864	00				
		Balance	c/d	6 707	00										
				11 109	00					11 109	00				
						2018									
						Apr	1	Balance	b/d	6 707	00				

Nominal accounts

Dr				Sales				N1				Cr			
Date		Details	Fol.	Amount		Date		Details	Fol.	Amount					
						2018									
						Mar	1	Balance	b/d	18 080	00				
							31	Bank	CRJ3	11 008	00				
								Debtors control	DJ3	2 432	00				
										31 520	00				

Dr				Cost of Sales				N2				Cr			
Date		Details	Fol.	Amount		Date		Details	Fol.	Amount					
2018						2018									
Mar	1	Balance	b/d	11 300	00	Mar	31	Trading stock	DAJ3	80	00				
	31	Trading stock	CRJ3	6 880	00			Balance	c/d	19 650	00				
		Trading stock	DJ3	1 520	00										
				19 730	00					19 730	00				

Dr				Debtors Allowances				N3				Cr			
Date		Details	Fol.	Amount		Date		Details	Fol.	Amount					
2018															
Mar	1	Balance	b/d	810	00										
	31	Debtors control	DAJ3	192	00										
				1 002	00										

Dr				Discount Allowed				N4				Cr			
Date		Details	Fol.	Amount		Date		Details	Fol.	Amount					
2018															
Mar	1	Balance	b/d	105	00										
	31	Debtors control	CRJ3	138	00										
				243	00										

Dr				Discount Received				N5				Cr			
Date		Details	Fol.	Amount		Date		Details	Fol.	Amount					
						2018									
						Mar	1	Balance	b/d	280	00				
							31	Creditors control	CPJ3	403	00				
										683	00				

Dr Bank Charges N6 Cr

Date		Details	Fol.	Amount		Date		Details	Fol.	Amount	
2018											
Mar	1	Balance	b/d	127	00						
	31	Bank	CPJ3	65	00						
				<u>192</u>	<u>00</u>						

Dr Interest on Current Account N7 Cr

Date		Details	Fol.	Amount		Date		Details	Fol.	Amount	
						2018					
						Mar	1	Balance	b/d	89	00
							31	Bank	CRJ3	124	00
										<u>213</u>	<u>00</u>

Dr Interest on Loan N8 Cr

Date		Details	Fol.	Amount		Date		Details	Fol.	Amount	
2018											
Mar	29	Bank	CPJ3	400	00						