



ACCOUNTING



PREPARATION FOR GRADE 10

Workbook



Activity 1.1 – Baseline assessment

| Concept | Answer | | Definition |
|---------------------|--------|---|---|
| Asset | | A | Book of first entry where information is recorded from the source document |
| Source document | | B | Amounts that generate money for the business e.g. sales |
| Accounting | | C | Someone to whom the business owes money |
| Journal | | D | When income exceed expenses |
| Ledger | | E | A business that renders a service |
| Trading stock | | F | Business owned by one person |
| Debtor | | G | The evidence of a transaction |
| Profit | | H | A business that buys and sells merchandise for profit |
| Creditor | | I | Goods the business purchases for purposes of resale for profit |
| Owners' Equity | | J | Event between two or more parties |
| Trading concern | | K | Possessions of the business |
| Service undertaking | | L | A collection of accounts of a business |
| Transaction | | M | Someone who owes the business money |
| Sole trader | | N | The interest of the owner in the business |
| Income | | O | Recording, reporting and interpretation of information of a business |
| Expenses | | P | Amounts directly or indirectly involved in operating the business, e.g. telephone, stationery |



Activity 1.2

Choose the most appropriate concept from those in the frame below that matches the explanation.

| | | |
|---------------------------|--------------------------|-----------------------|
| Historical cost principle | Accounting equation | Deposit slip |
| Double entry principle | Capital | Cash Payments Journal |
| Business entity principle | Principle of prudence | Receipt |
| Balance Sheet | Cash Receipts Journal | Drawings |
| | Principle of materiality | |

| | | |
|--------|--|--|
| 1.2.1 | The affairs of the business and the owner must be kept separate | |
| 1.2.2 | Items that are of importance must be reflected separately | |
| 1.2.3 | Money invested by the owner in the business | |
| 1.2.4 | Be conservative and realistic in the disclosing of information | |
| 1.2.5 | Assets = Owners' Equity + Liabilities | |
| 1.2.6 | Assets are always reflected at their original cost price | |
| 1.2.7 | A document issued when monies are received | |
| 1.2.8 | For every debit there is a corresponding credit | |
| 1.2.9 | That which the owner withdraws from the business | |
| 1.2.10 | A book of first entry used to record all cheque payments | |
| 1.2.11 | Completed when money/cheques are deposited in the bank | |
| 1.2.12 | A book of first entry used to record all cash receipts | |
| 1.2.13 | A financial statement showing the financial position of a business at a particular point in time | |



Activity 2.1

| | Assets | = | +Capital | -Drawings | +Income | -Expenses | + Liabilities |
|----|--------|---|----------|-----------|---------|-----------|---------------|
| 2 | | | | | | | |
| 3 | | | | | | | |
| 5 | | | | | | | |
| 8 | | | | | | | |
| 12 | | | | | | | |
| 18 | | | | | | | |
| 20 | | | | | | | |
| 22 | | | | | | | |
| 25 | | | | | | | |
| 30 | | | | | | | |
| | | | | | | | |



Activity 2.2

| | Assets = | +Capital | -Drawings | +Income | -Expenses | +Liabilities |
|---------------|-----------------|-----------------|------------------|-----------------|------------------|---------------------|
| Totals | 146 000 | +150 000 | -96 000 | +220 000 | -132 000 | +4 000 |
| 5 | | | | | | |
| 7 | | | | | | |
| 9 | | | | | | |
| 11 | | | | | | |
| 15 | | | | | | |
| 17 | | | | | | |
| 17 | | | | | | |
| 20 | | | | | | |
| 25 | | | | | | |
| 28 | | | | | | |
| 29 | | | | | | |
| Totals | | | | | | |



Activity 2.3

Complete the following table by inserting the missing figures.

| | ASSETS = | OWNER'S EQUITY + | LIABILITIES |
|-----|-----------------|-------------------------|--------------------|
| 1. | 8 400 | 3 600 | * |
| 2. | * | 9 300 | 14 700 |
| 3. | 26 280 | * | 13 560 |
| 4. | 29 610 | * | 19 500 |
| 5. | * | 5 550 | 13 080 |
| 6. | 36 120 | * | 24 090 |
| 7. | 33 390 | 12 630 | * |
| 8. | * | 8 616 | 37 836 |
| 9. | 37 350 | 22 260 | * |
| 10. | * | 7 110 | 19 230 |



Activity 2.4

| Dr | | General Ledger of Goofy Gardening | | | | | | Cr | | | | | |
|--------------------------------|--|-----------------------------------|--|-----|--------|--|------|----|---------|--|-----|--------|--|
| Balance Sheet Accounts Section | | | | | | | | | | | | | |
| Capital | | | | | B1 | | | | | | | | |
| Date | | Details | | Fol | Amount | | Date | | Details | | Fol | Amount | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
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| Drawings | | | | | B2 | | | | | | | | |
|----------|--|---------|--|-----|--------|--|------|--|---------|--|-----|--------|--|
| Date | | Details | | Fol | Amount | | Date | | Details | | Fol | Amount | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
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| Equipment | | | | | B3 | | | | | | | | |
|-----------|--|---------|--|-----|--------|--|------|--|---------|--|-----|--------|--|
| Date | | Details | | Fol | Amount | | Date | | Details | | Fol | Amount | |
| | | | | | | | | | | | | | |
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| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |

| Vehicles | | | | | B4 | | | | |
|----------|--|---------|-----|--------|------|--|---------|-----|--------|
| Date | | Details | Fol | Amount | Date | | Details | Fol | Amount |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |

| Creditors' control | | | | | B6 | | | | |
|--------------------|--|---------|-----|--------|------|--|---------|-----|--------|
| Date | | Details | Fol | Amount | Date | | Details | Fol | Amount |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |

| Nominal Accounts Section | | | | | | | | | |
|--------------------------|---------|-----|--------|--|------|---------|-----|--------|--|
| Fee income | | | | | N1 | | | | |
| Date | Details | Fol | Amount | | Date | Details | Fol | Amount | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |

| Interest income | | | | | | | | | |
|-----------------|---------|-----|--------|--|------|---------|-----|--------|--|
| | | | | | N2 | | | | |
| Date | Details | Fol | Amount | | Date | Details | Fol | Amount | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |

| Wages | | | | | | | | | |
|-------|---------|-----|--------|--|------|---------|-----|--------|--|
| | | | | | N3 | | | | |
| Date | Details | Fol | Amount | | Date | Details | Fol | Amount | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
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| Insurance | | | | | | | | | |
|-----------|---------|-----|--------|--|------|---------|-----|--------|--|
| | | | | | N4 | | | | |
| Date | Details | Fol | Amount | | Date | Details | Fol | Amount | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |

| Rent expense | | | | N5 | | | |
|--------------|---------|-----|--------|------|---------|-----|--------|
| Date | Details | Fol | Amount | Date | Details | Fol | Amount |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |

| Bank charges | | | | N6 | | | |
|--------------|---------|-----|--------|------|---------|-----|--------|
| Date | Details | Fol | Amount | Date | Details | Fol | Amount |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |

| Fuel | | | | N7 | | | |
|------|---------|-----|--------|------|---------|-----|--------|
| Date | Details | Fol | Amount | Date | Details | Fol | Amount |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |

| Motor vehicle expenses | | | | N8 | | | |
|------------------------|---------|-----|--------|------|---------|-----|--------|
| Date | Details | Fol | Amount | Date | Details | Fol | Amount |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |



Activity 2.5

| No. | Account debited | Account credited | A = | O + | L |
|-----|-----------------|------------------|---------|---------|---|
| 1 | Wages | Bank | -R1 500 | -R1 500 | 0 |
| 2 | | | | | |
| 3 | | | | | |
| 4 | | | | | |
| 5 | | | | | |
| 6 | | | | | |
| 7 | | | | | |
| 8 | | | | | |
| 9 | | | | | |
| 10 | | | | | |



Activity 2.6 – Cost of sales calculations

| | Calculations | Answer |
|----|--------------|--------|
| 1 | | |
| 2 | | |
| 3 | | |
| 4 | | |
| 5 | | |
| 6 | | |
| 7 | | |
| 8 | | |
| 9 | | |
| 10 | | |

Now complete the table related to Activity 2.6 in your manual.



Activity 2.7

| Dr. | General Ledger Of MM Superette | | | | | | | | Cr. |
|---------------------------------------|---------------------------------------|-----|--------|--|-----------|---------|-----|--------|------------|
| Balance Sheet Accounts Section | | | | | | | | | |
| Capital | | | | | B1 | | | | |
| Date | Details | Fol | Amount | | Date | Details | Fol | Amount | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |

| Drawings | | | | | B2 | | | | |
|-----------------|---------|-----|--------|--|-----------|---------|-----|--------|--|
| Date | Details | Fol | Amount | | Date | Details | Fol | Amount | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |

| Equipment | | | | | B3 | | | | |
|------------------|---------|-----|--------|--|-----------|---------|-----|--------|--|
| Date | Details | Fol | Amount | | Date | Details | Fol | Amount | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |

| Vehicles | | | | | | | | B4 | | | | | |
|----------|--|---------|--|-----|--------|--|------|----|---------|--|-----|--------|--|
| Date | | Details | | Fol | Amount | | Date | | Details | | Fol | Amount | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |

| Trading stock | | | | | | | | B5 | | | | | |
|---------------|--|---------|--|-----|--------|--|------|----|---------|--|-----|--------|--|
| Date | | Details | | Fol | Amount | | Date | | Details | | Fol | Amount | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |

| Nominal Accounts Section | | | | | | | | | |
|--------------------------|---------|-----|--------|--|------|---------|-----|--------|--|
| Sales | | | | | N1 | | | | |
| Date | Details | Fol | Amount | | Date | Details | Fol | Amount | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |

| Cost of sales | | | | | | | | | |
|---------------|---------|-----|--------|--|------|---------|-----|--------|--|
| | | | | | N2 | | | | |
| Date | Details | Fol | Amount | | Date | Details | Fol | Amount | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |

| Rent expense | | | | | | | | | |
|--------------|---------|-----|--------|--|------|---------|-----|--------|--|
| | | | | | N3 | | | | |
| Date | Details | Fol | Amount | | Date | Details | Fol | Amount | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |

| Stationery | | | | | | | | | |
|------------|---------|-----|--------|--|------|---------|-----|--------|--|
| | | | | | N4 | | | | |
| Date | Details | Fol | Amount | | Date | Details | Fol | Amount | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |

| Salaries and wages | | | | N5 | | | |
|--------------------|---------|-----|--------|------|---------|-----|--------|
| Date | Details | Fol | Amount | Date | Details | Fol | Amount |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |

| Insurance | | | | N6 | | | |
|-----------|---------|-----|--------|------|---------|-----|--------|
| Date | Details | Fol | Amount | Date | Details | Fol | Amount |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |

| Water and electricity | | | | N7 | | | |
|-----------------------|---------|-----|--------|------|---------|-----|--------|
| Date | Details | Fol | Amount | Date | Details | Fol | Amount |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |

| Telephone | | | | N8 | | | |
|-----------|---------|-----|--------|------|---------|-----|--------|
| Date | Details | Fol | Amount | Date | Details | Fol | Amount |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |



Activity 2.8

| No. | Account debited | Account credited | A = | O + | L |
|-----|-----------------|------------------|----------|----------|---|
| 1 | Bank | Capital | +100 000 | +100 000 | 0 |
| 3 | | | | | |
| 5 | | | | | |
| 8 | | | | | |
| 10 | | | | | |
| | | | | | |
| 12 | | | | | |
| 14 | | | | | |
| 18 | | | | | |
| 21 | | | | | |
| 24 | | | | | |
| | | | | | |
| 28 | | | | | |



Activity 3.2

| Cash Receipts Journal of Mürtz Stores – April 2015 | | | | | | | | CRJ3 | | |
|--|---|---------|-----|----------------------|------|-------|---------------|-----------------|-----|---------|
| Doc | D | Details | Fol | Analysis of receipts | Bank | Sales | Cost of sales | Sundry Accounts | | |
| | | | | | | | | Amount | Fol | Details |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
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Cash Payments Journal of Mürtz Stores – April 2015

CPJ3

| Doc | D | Details | Fol | Bank | Trading Stock | Wages | Sundry Accounts | | |
|-----|---|---------|-----|------|---------------|-------|-----------------|-----|---------|
| | | | | | | | Amount | Fol | Details |
| | | | | | | | | | |
| | | | | | | | | | |
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Activity 3.3.1

| Cash Receipts Journal of Talitha Stores – March 2015 | | | | | | | | CRJ3 | | |
|--|---|---------|-----|----------------------|------|-------|---------------|-----------------|-----|---------|
| Doc | D | Details | Fol | Analysis of receipts | Bank | Sales | Cost of sales | Sundry Accounts | | |
| | | | | | | | | Amount | Fol | Details |
| | | | | | | | | | | |
| | | | | | | | | | | |
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Activity 3.3.2

| Dr. | | General Ledger of Talitha Stores | | | | | | Cr. | |
|--------------------------------|---------|----------------------------------|--------|-----------|---------|-----|--------|-----|--|
| Balance Sheet Accounts Section | | | | | | | | | |
| Date | Details | Fol | Amount | Date | Details | Fol | Amount | | |
| Capital | | | | B1 | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |

| | | | | | | | |
|-----------------|--|--|--|-----------|--|--|--|
| Vehicles | | | | B2 | | | |
| | | | | | | | |
| | | | | | | | |

| | | | | | | | |
|------------------|--|--|--|-----------|--|--|--|
| Equipment | | | | B3 | | | |
| | | | | | | | |
| | | | | | | | |

| | | | | | | | |
|----------------------|--|--|--|-----------|--|--|--|
| Trading Stock | | | | B4 | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |

| | | | | | | | |
|-------------|--|--|--|-----------|--|--|--|
| Bank | | | | B5 | | | |
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| | | | | | | | |
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| | | | | | | | |

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|---------------------------------|--|--|--|-----------|--|--|--|
| Nominal Accounts Section | | | | | | | |
| Sales | | | | N1 | | | |
| | | | | | | | |
| | | | | | | | |

| | | | | | | | |
|----------------------|--|--|--|-----------|--|--|--|
| Cost of Sales | | | | N2 | | | |
| | | | | | | | |
| | | | | | | | |

| | | | | | | | |
|--------------------|--|--|--|-----------|--|--|--|
| Rent Income | | | | N3 | | | |
| | | | | | | | |
| | | | | | | | |

| | | | | | | | |
|-------------------|--|--|--|-----------|--|--|--|
| Stationery | | | | N4 | | | |
| | | | | | | | |
| | | | | | | | |

| | | | | | | | |
|-------------------------|--|--|--|-----------|--|--|--|
| Packing material | | | | N5 | | | |
| | | | | | | | |
| | | | | | | | |

| | | | | | | | |
|------------------------------|--|--|--|-----------|--|--|--|
| Water and electricity | | | | N6 | | | |
| | | | | | | | |
| | | | | | | | |

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|--------------|--|--|--|-----------|--|--|--|
| Rates | | | | N7 | | | |
| | | | | | | | |
| | | | | | | | |

| | | | | | | | |
|-----------------|--|--|--|-----------|--|--|--|
| Salaries | | | | N8 | | | |
| | | | | | | | |
| | | | | | | | |

| | | | | | | | |
|--------------|--|--|--|-----------|--|--|--|
| Wages | | | | N9 | | | |
| | | | | | | | |
| | | | | | | | |



Activity 3.4.1

| Dr | | General Ledger of Larah Traders | | | | | | Cr | |
|--------------------------------|---------|---------------------------------|--------|-----------|---------|---|--------|----|--|
| Balance Sheet Accounts Section | | | | | | | | | |
| Date | Details | F | Amount | Date | Details | F | Amount | | |
| Capital | | | | B1 | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |

| | | | | | | | |
|-----------------|--|--|--|-----------|--|--|--|
| Drawings | | | | B2 | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |

| | | | | | | | |
|-----------------|--|--|--|-----------|--|--|--|
| Vehicles | | | | B3 | | | |
| | | | | | | | |
| | | | | | | | |

| | | | | | | | |
|----------------------|--|--|--|-----------|--|--|--|
| Trading Stock | | | | B4 | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |

| Bank | | | | B5 | | | |
|------|--|--|--|----|--|--|--|
| | | | | | | | |
| | | | | | | | |
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| | | | | | | | |
| | | | | | | | |

| Nominal Accounts Section | | | | | | | |
|--------------------------|--|--|--|----|--|--|--|
| Sales | | | | N1 | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |

| Cost of Sales | | | | N2 | | | |
|---------------|--|--|--|----|--|--|--|
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |

| Rent Income | | | | N3 | | | |
|-------------|--|--|--|----|--|--|--|
| | | | | | | | |
| | | | | | | | |

| Wages | | | | N4 | | | |
|-------|--|--|--|----|--|--|--|
| | | | | | | | |
| | | | | | | | |

| Stationery | | | | N5 | | | |
|------------|--|--|--|----|--|--|--|
| | | | | | | | |
| | | | | | | | |

| Water and electricity | | | | N6 | | | |
|-----------------------|--|--|--|----|--|--|--|
| | | | | | | | |
| | | | | | | | |

| Salaries | | | | N7 | | | |
|----------|--|--|--|----|--|--|--|
| | | | | | | | |
| | | | | | | | |



Activity 4.1 Analysis of transactions

| No | Source Document | Journal | Amount |
|-----|--------------------|---------|--------|
| Eg. | Cheque counterfoil | CPJ | 500 |
| | | | |
| 1 | | | |
| | | | |
| 2 | | | |
| | | | |
| 3 | | | |
| | | | |
| 4 | | | |
| | | | |
| 5 | | | |
| | | | |
| 6 | | | |
| | | | |



Activity 4.2 DJ, DAJ, CJ, CAJ, CRJ & CPJ

Cash Receipts Journal of Lucky Traders – March 2015 **CRJ1**

| Doc | D | Details | Fol | Analysis of Receipts | Bank | Debtors Control | Sales | Cost of Sales | Sundry Accounts | | |
|-----|---|---------|-----|----------------------|------|-----------------|-------|---------------|-----------------|-----|---------|
| | | | | | | | | | Amount | Fol | Details |
| | | | | | | | | | | | |
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| | | | | | | | | | | | |

Debtors Journal of Lucky Traders – March 2015 **DJ1**

| Doc | D | Details | Fol | Sales | Cost of Sales |
|-----|---|---------|-----|-------|---------------|
| | | | | | |
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Debtors Allowances Journal of Lucky Traders – March 2015

DAJ1

| Doc | D | Details | Fol | Debtors Allowances | Cost of Sales |
|-----|---|---------|-----|--------------------|---------------|
| | | | | | |
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Cash Payments Journal of Lucky Traders – March 2015

CPJ1

| Doc | D | Details | Fol | Bank | Trading Stock | Wages | Creditors Control | Sundry Accounts | | |
|-----|---|---------|-----|------|---------------|-------|-------------------|-----------------|-----|---------|
| | | | | | | | | Amount | Fol | Details |
| | | | | | | | | | | |
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Creditors' Journal of Lucky Traders – March 2015

CJ1

| Doc | D | Details | Fol | Creditors' control | Trading Stock | Consumable stores | Sundry Accounts | | |
|-----|---|---------|-----|--------------------|---------------|-------------------|-----------------|-----|---------|
| | | | | | | | Amount | Fol | Details |
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Creditors' Allowances Journal of Lucky Traders – March 2015

CAJ1

| Doc no | D | Details | Fol | Creditors' control | Trading Stock | Consumable stores | Sundry Accounts | | |
|--------|---|---------|-----|--------------------|---------------|-------------------|-----------------|-----|---------|
| | | | | | | | Amount | Fol | Details |
| | | | | | | | | | |
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Activity 4.3

| Dr | General Ledger of Sushi Traders | | | | | | | | | | Cr |
|---------------------------------------|--|-----|--------|--|------|-----------|-----|--------|--|--|-----------|
| Balance Sheet Accounts Section | | | | | | | | | | | |
| Capital | | | | | | B1 | | | | | |
| Date | Details | Fol | Amount | | Date | Details | Fol | Amount | | | |
| | | | | | | | | | | | |
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| Drawings | | | | | | B2 | | | | | |
|-----------------|---------|-----|--------|--|------|-----------|-----|--------|--|--|--|
| Date | Details | Fol | Amount | | Date | Details | Fol | Amount | | | |
| | | | | | | | | | | | |
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| Equipment | | | | | | B3 | | | | | |
|------------------|---------|-----|--------|--|------|-----------|-----|--------|--|--|--|
| Date | Details | Fol | Amount | | Date | Details | Fol | Amount | | | |
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| Trading stock | | | | | | B4 | | | | | | | |
|---------------|--|---------|--|-----|--------|----|------|--|---------|--|-----|--------|--|
| Date | | Details | | Fol | Amount | | Date | | Details | | Fol | Amount | |
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| Debtors Control | | | | | | B5 | | | | | | | |
|-----------------|--|---------|--|-----|--------|----|------|--|---------|--|-----|--------|--|
| Date | | Details | | Fol | Amount | | Date | | Details | | Fol | Amount | |
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| Creditors' Control | | | | | | B6 | | | | | | | |
|--------------------|--|---------|--|-----|--------|----|------|--|---------|--|-----|--------|--|
| Date | | Details | | Fol | Amount | | Date | | Details | | Fol | Amount | |
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| Bank | | | | B7 | | | |
|------|---------|-----|--------|------|---------|-----|--------|
| Date | Details | Fol | Amount | Date | Details | Fol | Amount |
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Nominal Accounts Section

| Sales | | | | N1 | | | |
|-------|---------|-----|--------|------|---------|-----|--------|
| Date | Details | Fol | Amount | Date | Details | Fol | Amount |
| | | | | | | | |
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| Cost of sales | | | | N2 | | | |
|---------------|---------|-----|--------|------|---------|-----|--------|
| Date | Details | Fol | Amount | Date | Details | Fol | Amount |
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| Debtors' Allowances | | | | N3 | | | |
|---------------------|---------|-----|--------|------|---------|-----|--------|
| Date | Details | Fol | Amount | Date | Details | Fol | Amount |
| | | | | | | | |
| | | | | | | | |

| Rent Income | | | | | | | | N4 | | | | | |
|-------------|--|---------|--|-----|--------|--|------|----|---------|--|-----|--------|--|
| Date | | Details | | Fol | Amount | | Date | | Details | | Fol | Amount | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |

| Wages | | | | | | | | N5 | | | | | |
|-------|--|---------|--|-----|--------|--|------|----|---------|--|-----|--------|--|
| Date | | Details | | Fol | Amount | | Date | | Details | | Fol | Amount | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |

| Stationery | | | | | | | | N6 | | | | | |
|------------|--|---------|--|-----|--------|--|------|----|---------|--|-----|--------|--|
| Date | | Details | | Fol | Amount | | Date | | Details | | Fol | Amount | |
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| Rates | | | | | | | | N7 | | | | | |
|-------|--|---------|--|-----|--------|--|------|----|---------|--|-----|--------|--|
| Date | | Details | | Fol | Amount | | Date | | Details | | Fol | Amount | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |

| Insurance | | | | | | N8 | | | | | | | |
|-----------|--|---------|--|-----|--------|----|------|--|---------|--|-----|--------|--|
| Date | | Details | | Fol | Amount | | Date | | Details | | Fol | Amount | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |

| Salaries | | | | | | N9 | | | | | | | |
|----------|--|---------|--|-----|--------|----|------|--|---------|--|-----|--------|--|
| Date | | Details | | Fol | Amount | | Date | | Details | | Fol | Amount | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |

| Electricity | | | | | | N10 | | | | | | | |
|-------------|--|---------|--|-----|--------|-----|------|--|---------|--|-----|--------|--|
| Date | | Details | | Fol | Amount | | Date | | Details | | Fol | Amount | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |

Debtors Ledger of Sushi Traders

| S. Rose | | D1 | | | |
|---------|---------|-----|-------|--------|---------|
| Date | Details | Fol | Debit | Credit | Balance |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

| H. Meyer | | D2 | | | |
|----------|---------|-----|-------|--------|---------|
| Date | Details | Fol | Debit | Credit | Balance |
| | | | | | |
| | | | | | |
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| | | | | | |
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Creditors Ledger of Sushi Traders

| Shaun Traders | | C1 | | | |
|---------------|---------|-----|-------|--------|---------|
| Date | Details | Fol | Debit | Credit | Balance |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

| Waqqa Stores | | C2 | | | |
|--------------|---------|-----|-------|--------|---------|
| Date | Details | Fol | Debit | Credit | Balance |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

| Gordon Traders | | C3 | | | |
|----------------|---------|-----|-------|--------|---------|
| Date | Details | Fol | Debit | Credit | Balance |
| | | | | | |
| | | | | | |

Sushi Traders
Trial Balance on 30 April 2015

| | Fol | Debit | Credit |
|---------------------------------------|-----|-------|--------|
| Balance Sheet Accounts Section | | | |
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| Nominal Accounts Section | | | |
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Activity 4.4

General Ledger of Eddy Traders Balance Sheet Accounts Section

| Trading stock | | | | | B6 | | | | | | | | |
|---------------|--|---------|--|-----|--------|--|------|--|---------|--|-----|--------|--|
| Date | | Details | | Fol | Amount | | Date | | Details | | Fol | Amount | |
| | | | | | | | | | | | | | |
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| Debtors' Control | | | | | B7 | | | | | | | | |
|------------------|--|---------|--|-----|--------|--|------|--|---------|--|-----|--------|--|
| Date | | Details | | Fol | Amount | | Date | | Details | | Fol | Amount | |
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| Creditors' Control | | | | | B8 | | | | | | | | |
|--------------------|--|---------|--|-----|--------|--|------|--|---------|--|-----|--------|--|
| Date | | Details | | Fol | Amount | | Date | | Details | | Fol | Amount | |
| | | | | | | | | | | | | | |
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Nominal Accounts Section

| Sales | | | | | N1 | | | | |
|-------|---------|-----|--------|--|------|---------|-----|--------|--|
| Date | Details | Fol | Amount | | Date | Details | Fol | Amount | |
| | | | | | | | | | |
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| Cost of sales | | | | | N2 | | | | |
|---------------|---------|-----|--------|--|------|---------|-----|--------|--|
| Date | Details | Fol | Amount | | Date | Details | Fol | Amount | |
| | | | | | | | | | |
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| Debtors' Allowances | | | | | N3 | | | | |
|---------------------|---------|-----|--------|--|------|---------|-----|--------|--|
| Date | Details | Fol | Amount | | Date | Details | Fol | Amount | |
| | | | | | | | | | |
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| | | | | | | | | | |

| Stationery | | | | | N4 | | | | |
|------------|---------|-----|--------|--|------|---------|-----|--------|--|
| Date | Details | Fol | Amount | | Date | Details | Fol | Amount | |
| | | | | | | | | | |
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Activity 4.5

Analyse the transactions under the given headings.

Indicate an increase with a '+', a decrease with a '-' and no change with a '0'. Indicate the amount with every change.

| No | Journal | Source document | Account debited | Account credited | A | O | L |
|----|---------|--------------------|-----------------|------------------|--------|--------|---|
| 1 | CPJ | Cheque counterfoil | Telephone | Bank | -2 800 | -2 800 | 0 |
| 2 | | | | | | | |
| 3 | | | | | | | |
| | | | | | | | |
| 4 | | | | | | | |
| 5 | | | | | | | |
| | | | | | | | |
| 6 | | | | | | | |
| 7 | | | | | | | |
| | | | | | | | |
| 8 | | | | | | | |
| 9 | | | | | | | |