**Activity 22: Sales day book**

* + - 1. Sales invoices have been prepared and partially entered in the **sales day book**, as shown below.
         1. Complete the entries in the sales day book by inserting the appropriate missing figures for each invoice.
         2. Total the last five columns of the sales day book.
      2. **Sales day book**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Date** | **Details** | **Customer account code** | **Invoice number** | **Total**  **£** | **VAT**  **£** | **Net**  **£** | **Sales type 1**  **£** | **Sales type 2**  **£** |
| 30 Apr | XYZ Ltd | XYZ002 | 6101 | 36,000 | 6,000 | 30,000 | 30,000 |  |
| 30 Apr | Missy Ltd | MIS004 | 6102 | 6,240 | 1,040 | 5,200 |  | 5,200 |
| 30 Apr | Tiger Ltd | TIG001 | 6103 | 960 | 160 | 800 | 800 |  |
|  | **Totals** |  |  | 43,200 | 7,200 | 36,000 | 30,800 | 5,200 |