**Activity 23: Sales day book and receivable ledger**

The sales day book for A Company is shown below:

**Sales day book**



|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Date** | **Details** | **Customer account code** | **Invoice number** | **Total**  **£** | **VAT**  **£** | **Net**  **£** | **Product**  **B7**  **£** | **Product G8**  **£** |
| 23/12 | Steel Limited | STE4 | 9479 | 11,474.40 | 1,912.40 | 9,562.00 | 6,302.00 | 3,260.00 |
| 23/12 | G-Fuel Co | GFU12 | 9480 | 7,836.00 | 1,306.00 | 6,530.00 |  | 6,530.00 |
| 23/12 | Hyper Limited | HYP2 | 9481 | 3,852.00 | 642.00 | 3,210.00 | 2,360.00 | 850.00 |
| 23/12 | Eagles plc | EAG1 | 9482 | 7,037.04 | 1,172.84 | 5,864.20 | 5,864.20 |  |
|  |  |  | **TOTALS** | **30,199.44** | **5,033.24** | **25,166.20** |  |  |

1. What is the double entry to be made in the general ledger accounts to record the totals of the sales day book above?

|  |  |  |
| --- | --- | --- |
| **Ledger account \*** | **Debit £** | **Credit £** |
| Receivables ledger control (total) | 30,199.44 |  |
| Receivables ledger control (total) |  | 30,199.44 |
| Receivables ledger control (total) |  | 30,199.44 |

**Options \***

Sales

Sales returns

VAT control

Receivables ledger control

1. What entry will be made to the receivable’s ledger account of Hyper Limited for invoice 9481?

|  |  |  |  |
| --- | --- | --- | --- |
| **Customer account** | **Amount £** | **Debit** | **Credit** |
| Hyper Limited | 30,199.44 |  |  |