**Key points summary**

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| **BUSINESS DOCUMENT** | **SALES INVOICES** | **SALES CREDIT NOTES** | **DISCOUNTS ALLOWED CREDIT NOTES** |
| Book of prime entry used | Sales day book (SDB) | Sales returns day book (SRDB) | Discounts allowed day book (DADB) |
| General ledger  DOUBLE ENTRY  Part of double entry system. | DEBIT Receivables ledger control a/c  TOTAL  CREDIT Sales account  NET  CREDIT VAT control a/c  VAT | DEBIT Sales returns  NET  DEBIT VAT control a/c  VAT  CREDIT Receivables ledger control a/c  TOTAL | DEBIT Discounts allowed  NET  DEBIT VAT control a/c  VAT  CREDIT Receivables ledger control a/c  TOTAL |
| Receivables ledger (customer accounts)  NOT part of double entry system. | DEBIT Each customer a/c with individual invoice  TOTAL | CREDIT Each customer a/c with individual credit note TOTAL | CREDIT Each customer a/c with individual credit note  TOTAL |