

## AAT Level 2 Revision: Day Books and Double Entry Book-keeping

Post the following transactions into one of the given Day Books and then finally post the Totals into the T-accounts at the end:

1. You receive an invoice (no 947) from a Supplier called “ThriveWellness” (PL36) for £307 plus VAT
2. You receive an invoice (no 233) from a Supplier called “Epicurean Delight” (PL10) for £303 plus VAT (5% Prompt Payment Discount is offered)
3. You sent an invoice (no 712) to a Customer called “ElegantEssence” (SL60) for £927 **inclusive of VAT**
4. You sent an invoice (no 198) to a Customer called “Gourmet Grove” (SL77) for £806 plus VAT (we allow them 5% Prompt Payment Discount)
5. We pay ThriveWellness £368.4 by Cheque (97)
6. We pay Epicurean Delight in full by Cheque (54) minus the prompt payment discount offered
7. We receive a Cheque (76) from ElegantEssence for £927
8. We receive a Cheque (42) from Gourmet Grove **to settle their invoice** at the lower rate as their prompt payment discount was taken in time
9. We receive £571 (**inclusive of VAT**) from cash-sales to the public, all received in CASH.
10. We receive £670 by cheque (30) for rent (**no VAT**)
11. We pay £231 plus VAT for vehicle repairs with CASH (Receipt no 33685)
12. We make last minute Purchases of goods for resale, for £123 plus VAT paid by debit card. (Receipt no 61133).
13. We send out the Prompt Payment Credit Note to Gourmet Grove (C.Note 72)
14. We receive the Prompt Payment Credit Note from Epicurean Delight (C. Note 77)

Important note before you begin

*Please use the number of the question instead of a date when completing Day Books*

*When posting from Daybooks into T-Accounts use abbreviated details in the Accounts such as PDB (for Purchase Day Book)*

*You may find it easier to pull pages apart for these types of tasks (especially the back two)*

Purchases Day Book						
Date	Supplier	Invoice No.	Folio	Gross Total	VAT	Net Amount
	TOTALS	-----	-----			
DR / CR:		-----	-----			

Sales Day Book						
Date	Customer	Invoice No.	Folio	Gross Total	VAT	Net Amount
	TOTALS	-----	-----			
DR / CR:		-----	-----			

Discounts Received Day Book						
Date	Supplier	CN No.	Folio	Gross Total	VAT	Net Amount
	TOTALS	-----	-----			
DR / CR:		-----	-----			

Discounts Allowed Day Book						
Date	Customer	CN No.	Folio	Gross Total	VAT	Net Amount
	TOTALS	-----	-----			
DR / CR:		-----	-----			

Cash Book - Receipts									
Date	Details	Ref	Transaction ref.	Total Cash	Total Bank	Receivables (RLCA)	VAT	Sales	Rent Receieved
	TOTALS								
DR / CR:	-----	-----	-----						

Cash Book - Payments									
Date	Details	Ref	Transaction ref.	Cash	Bank	Payables (PLCA)	VAT	Motor Expenses	Purchases
	TOTALS								
DR / CR:	-----	-----	-----						

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[illegible]

### EXTENSION TASKS:

- 1. Is the Cash Book part of the General Ledger for this business?**
- 2. Populate the Subsidiary ledgers on this page and then add them up & reconcile with Control Accounts (SLCA and PLCA).**

### Sales Ledger:

ElegantEssence	

Gourmet Grove	

### Purchase Ledger:

[illegible]

Epicurean Delight	

Solutions:

Purchases Day Book						
Date	Supplier	Invoice No.	Folio	Gross Total	VAT	Net Amount
1.	ThriveWellness	947	PL36	368.4	61.4	307
2.	Epicurean Delight	233	PL10	363.6	60.6	303
	TOTALS	-----	-----	732	122	610
DR / CR:		-----	-----	CR PLCA	DR VAT	DR Purchases

Sales Day Book						
Date	Customer	Invoice No.	Folio	Gross Total	VAT	Net Amount
3.	ElegantEssence	712	SL60	927	154.5	772.5
4.	Gourmet Grove	198	SL77	967.2	161.2	806
	TOTALS	-----	-----	1894.2	315.7	1578.5
DR / CR:		-----	-----	DR RLCA	CR VAT	CR Sales

Discounts Received Day Book						
Date	Supplier	CN No.	Folio	Gross Total	VAT	Net Amount
14.	Epicurean Delight	77	PL10	18.18	3.03	15.15
	TOTALS	-----	-----	18.18	3.03	15.15
DR / CR:		-----	-----	DR PLCA	CR VAT	DR Discounts Rec.

Discounts Allowed Day Book						
Date	Customer	CN No.	Folio	Gross Total	VAT	Net Amount
13.	Gourmet Grove	72	SL77	48.36	8.06	40.3
	TOTALS	-----	-----	48.36	8.06	40.3
DR / CR:		-----	-----	CR RLCA	DR VAT	DR Discounts All.

Cash Book - Receipts									
Date	Details	Ref	Transaction ref.	Total Cash	Total Bank	Receivables (RLCA)	VAT	Sales	Rent Receieved
7.	ElegantEssence	SL60	76		927	927			
8.	Gourmet Grove	SL77	42		918.84	918.84			
9.	Cash Sales	CASH	CASH	571			95.17	475.83	
10.	Rent Recieved	CARD	30		670				670
	TOTALS			571	2515.84	1845.84	95.17	475.83	670
DR / CR:	-----	-----	-----	DR	DR	CR	CR	CR	CR

Cash Book - Payments									
Date	Details	Ref	Transaction ref.	Cash	Bank	Payables (PLCA)	VAT	Motor Expenses	Purchases
5.	ThriveWellness	PL36	97		368.4	368.4			
6.	Epicurean Delight	SL77	54		345.42	345.42			
11.	Motor Exp.	CASH	33685	277.2			46.2	231	
12.	C. Purchase	CARD	61133		147.6		24.6		123
	TOTALS			277.2	861.42	713.82	70.8	231	123
DR / CR:	-----	-----	-----	CR	CR	DR	DR	DR	DR

Receivables (RCLA)			
SDB	1894.2	DADB	48.36
		CBR	1845.84

Payables (PLCA)			
DRDB	18.18	PDB	732
CBP	713.82		

Sales			
		SDB	1578.5
		CBR	475.83

Purchases			
PDB	610		
CBP	123		

VAT			
PDB	122.00	SDB	315.70
DADB	8.06	DRDB	3.03
CBP	70.80	CBR	95.17

Bank			
CBR	2515.84	CBP	861.42

Cash			
CBR	571	CBP	277.2

Rent Received			
		CBR	670

Discounts Allowed			
DADB	40.3		

Discounts Received			
		DRDB	15.15

Motor Expenses			
CBP	231		

Debits		Credits	
Purchases	733	Sales	2054.33
Bank	1654.42	VAT	213.04
Cash	293.8	Rent Received	670
Discounts Allowed	40.3	Discounts Received	15.15
Motor Expenses	231		
Totals	2,952.52		2,952.52



Extension Solutions:

- 1. Is the Cash Book part of the General Ledger for this business? - **NO as has Bank & Cash T's**
- 2.

Sales Ledger:

ElegantEssence			
SDB	927	927	CBR
		0	Bal c/d
	927	927	
Bal b/d	0		

Gourmet Grove			
SDB	967.2	918.84	CDR
		48.36	DADB
		0	Bal c/d
	967.2	967.2	
Bal b/d	0		

Purchase Ledger:

ThriveWellness			
SDB	368.4	368.4	CBR
Bal c/d	0		
	368.4	368.4	
	0		Bal b/d

Epicurean Delight			
CBP	345.42	363.6	PDB
DRDB	18.18		
Bal c/d	0		
	363.6	363.6	
	0		Bal b/d