**BOOKS OF ORIGINAL ENTRY-**

**ILLUSTRATION 1**

You are to enter up the Sales Day Book from the following details. Post the items to the relevant accounts in the Sales Ledger and then show the transfer to the sales account in the General Ledger.

|  |  |  |  |
| --- | --- | --- | --- |
| 20X6  Mar |  |  | £ |
| “  “  “  “  “  “  “  “ | 1  3  6  10  17  19  27  31 | Credit sales to J Gordon  Credit sales to G Abrahams  Credit sales to V White  Credit sales to J Gordon  Credit sales to F Williams  Credit sales to U Richards  Credit sales to V Wood  Credit sales to L Simes | 187  166  12  55  289  66  28  78 |

BOOKS OF ORIGINAL ENTRY -2

You are to enter up the sales, purchases and the returns inwards and returns outwards journals from the following details, then to post the items to the relevant accounts in the sales and purchase ledgers. The total of the journals are then to be transferred to the accounts in the general ledger.

|  |  |  |
| --- | --- | --- |
| 20X4  May |  |  |
| “  “  “  “  “  “  “  “  “  “  “ | 1  3  7  9  11  14  17  20  24  28  31 | Credit sales: T Thompson £56; L Rodriquez £148; K Barton £145  Credit purchases: P Potter £144; H Harris £25; B Spencer £76  Credit sales: K Kelly £89; N Mendes £78; N Lee £257  Credit Purchases: B Perkins £24; H Harris £58; H Miles £123  Goods returned by us to: P Potter £12; B Spencer £22  Goods returned to us by: T Thompson £5; K Barton £11;K Kelly £14  Credit purchases: H Harris £54; B Perkins £65: L Nixon £75.  Goods returned by us to B Spencer £14  Credit sales: K Mohammed £57; K Kelly £65; O Green £112  Goods returned to us by N Mendes £24  Credit sales: N Lee £55 |

**TWO COLUMN CASH BOOK**

Write up a two-column cashbook from the following:

**2005**

July 1 Started business with Kshs.9,000 in the bank

" 2 paid for fixtures by cheque Kshs.825

" 5 cash sales Kshs.1,270

" 6 paid for postage by cash Kshs.65

" 7 received cheque from G. Githuru Kshs.842

" 9 cash sales paid direct into the bank Kshs.656

" 12 T. Kihuria paid us in cash Kshs.169

" 16 paid wages in cash Kshs.244

" 18 paid K. Ohawa by cheque Kshs.314

" 20 cash drawings Kshs.297

" 23 paid electricity account by cheque Kshs.192

" 26 R. Muhoro paid us by cheque Kshs.796

" 28 paid sundry expenses by cash Kshs.29

" 31 extra capital introduced in cash Kshs.500

**THREE COLUMN CASH BOOK**

A three-column cashbook is to be written up from the following details, balanced off, and the relevant discount accounts in the general ledger shown.

|  |  |  |
| --- | --- | --- |
| **2005**  **Mar** |  |  |
| “  “  “  “  “  “  “  “  “  “  “  “  “  “ | 1  2    4  6  8  10  12  15  18  21  24  25  31  31 | Balances brought forward: Cash £230; Bank £4,756  The following paid their accounts by cheque, in each case deducting 5 per cent cash discounts: R Burton £140; E Taylor £220; R Harris £300.  Paid rent by cheque £120  J Cotton lent us £1,000 paying by cheque.  We paid the following accounts by cheque in each case deducting a 2½ per cent cash discount: N Black £360; P Towers £480; C Rowse £800.  Paid motor expenses in cash £44.  H Hankins pays his account of £77, by cheque £74, deducting £3 cash discount.  Paid wages in cash £160  The following paid their accounts by cheque, in each case deducting 5 per cent cash discount: C Winston £260; R Wilson & Son £340; H Winter £460.  Cash withdrawn from the bank £350 for business use.  Cash Drawings £120.  Paid T Briers his account of £140, by cash £133, having deducted £7 cash discount.  Bought fixtures paying cheque £650  Received commission by cheque £88. |