**PURCHASING PROCESS**

Souda purchased on 10/01/2025 20 books of accounting 9th at 15000 each on account from Ikirezi

on 12/01/2025, Sauda Returned 2 books

on 15/10/2025 Sauda Negotiated an allowance of 5000 Rwf

Ikirezi has a startegy to prompt Payment By providing credit terms “3/15, Net 30”

Total payement happend on 22/01/2025

Journalize all transactions from 10/01 up to 22/01/2025

**SELLING PROCESS**

On 13/01 Sauda sold 12 books at 20,000 Frw each to AUCA Library on Account

On 14/01, 2 books were returned.

Sauda promised \_\_\_\_ discuount according to the credit terms “2/10, Net 20 days”

Journalize all transaction.