

Exercise 10.1

a Cash Payments Journal

Accounting principle

Date	Details	Ch. No.	Bank	Disc Rev.	Creditors Control	Stock Control	Wages	Sundries

b

Explanation		
Calculation		
	Rent expense	\$

Exercises Adapted from: Anthony Simmons and Richard Hardy, *Cambridge VCE Accounting Units 3 and 4*, [3rd edition] 2011, ISBN 9781107640702



d General Journal

			neral dger	Subsidiary Ledger	
Date	Date Details	Debit	Credit \$	Debit \$	Credit \$

е

	Increase/Decrease/No effect	
Assets		
Liabilities		
Owner's Equity		



General Ledger

Prepaid Rent Expense (A)

Date	Cross-reference	Amount	Date	Cross-reference	Amount
		\$			\$

Rent Expense (E)

Date	Cross-reference	Amount	Date	Cross-reference	Amount
		\$			\$



Exercise 10.2

a Cash Payments Journal

Date	Details	Ch. No.	Bank	Disc. Rev.	Creditors Control	Stock Control	Wages	Sundries

b

Calculation	
Office supplies expense	\$

c General Journal

		Ger		Subsidiary Ledger	
			Ledger		
Date	Details	Debit	Credit	Debit	Credit
		\$	\$	\$	\$

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d General Ledger

Prepaid Office Supplies (A)

Date	Cross-reference	Amount	Date	Cross-reference	Amount
		\$			\$

Office Supplies Expense (E)

Date	Cross-reference	Amount	Date	Cross-reference	Amount
		\$			\$

e RONNIE'S CAR PARTS

Balance Sheet (extract) as at 28 February 2015

Current Assets	\$ \$

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