



Exercise 10.1

a Cash Payments Journal

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

b

Accounting principle
Explanation

c

Calculation
<div>Rent expense \$</div>



d General Journal

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

e

	Increase/Decrease/No effect	Amount \$
Assets		
Liabilities		
Owner's Equity		



f 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

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



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	\$	\$