

QUESTION ONE

J Glen has the following purchases for the month of June 20X9:
20X9

- June 2 From F Day: 2 sets golf clubs at £800 each, 5 footballs at £40 each. Less 25 per cent trade discount.
11 From G Smith: 6 cricket bats at £60 each, 6 ice skates at £35 each, 4 rugby balls at £30 each. Less 20 per cent trade discount.
18 From F Hope: 6 sets golf trophies at £90 each, 4 sets golf clubs at £900. Less 33 1/3 percent trade discount.
25 From L Todd: 5 cricket bats at £52 each. Less 25 per cent trade discount.
30 From M Moore: 8 goal posts at £80 each. Less 40 per cent trade discount.

Required:

- (a) Enter up the purchases day book for the month.
(b) Post the items to the suppliers' accounts.
(c) Transfer the total to the purchases account.

QUESTION TWO

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.

20X8

Mar	1 Credit sales to I Hood	£520
	3 Credit sales to S Bell	£318
	5 Credit sales to J Smart	£64
	7 Credit sales to K Byers	£165
	16 Credit sales to T Todd	£540
	23 Credit sales to W Morris	£360
	30 Credit sales to F Lock	£2,040

QUESTION THREE

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

20X9

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