

## Debit Journals

### Assessment Task

#### **Debtors journal and debtors ledger (Individual activity) (LO3 AS3)**

The transactions in the box below took place during May 2011. These are for The Pen & Quill Stationers who sells stationery. Enter these transactions in the debtors journal and then write the debtors in the debtors ledger at the end of the month. The Pen & Quill works on a 60% mark-up.

<b>Date</b>	<b>Details</b>	<b>Source document</b>
5	Sold stationery on credit to PJ Administrators, R1 520	Duplicate invoice PQ56
8	Sold stationery on credit to Thembi Crafts, R624	Duplicate invoice PQ57
10	Receive R1 520 from PJ Administrators to settle their account	Receipt PQR05
11	Sold stationery on credit to Jackson Editors, R288	Duplicate invoice PQ58
13	Receive R620 from Thembi Crafts to settle their account	Receipt PQR06
16	Sold stationery on credit to PJ Administrators, R480	Duplicate invoice PQ59
19	Sold stationery on credit to Thembi Crafts, R128	Duplicate invoice PQ60
25	Sold stationery on credit to Jackson Editors, R384	Duplicate invoice PQ61
28	Receive R500 from Jackson Editors as partial payment of their account	Receipt PQR07