

Posting journals to the General Ledger

Assessment Task

Post journals to the general ledger (Individual activity) (LO3 AS3)

Below are the CRJ and CPJ of Busa's Best Buys.

CASH RECEIPTS JOURNAL OF BUSA'S BEST BUYS FOR THE MONTH ENDED SEPTEMBER 2010											
Source doc	Date	Details	Fol	Analysis of receipts	Bank	Sales	Cost of sales	Debtors' control	Sundry accounts		
									Amount	Fol	Details
BB01	1	B Busa		50 000	50 000				50 000		Capital
C01	4	Cash sales		1 500	1 500	1 500	1 000				
BB02	13	C Bree		3 000	3 000				3 000		Rental income
C02	17	Cash sales		6 000	6 000	6 000	4 000				
C03	23	Cash sales		4 200	4 200	4 200	2 800				
C04	28	Cash sales		7 500	7 500	7 500	5 000				
					72 200	19 200	12 800		53 000		

CASH PAYMENTS JOURNAL OF BUSA'S BEST BUYS FOR THE MONTH ENDED SEPTEMBER 2010											
Source doc	Date	Details	Fol	Bank	Trading stock	Stationery	Wages	Sundry accounts			
								Amount	Fol	Details	
AB01	2	More Wholesalers		19 500	19 500						
AB02	2	Shopfitters Anonymous		1 200				1 200			Shop fittings
AB03	6	B Benjamin		2 500			2 500				
AB04	6	C Claas		2 000			2 000				
AB05	7	Trading Co		4 650	4 650						
AB06	8	Church Bazaar Fund		100				100			Donation
AB07	10	Stationery Galore		300		300					
AB08	15	AB Bank		50				50			Bank charges
AB09	19	B Benjamin		2 500			2 500				
AB10	19	C Claas		2 000			2 000				
AB11	21	B Busa		2 500				2 500			Drawings
AB12	26	Trading Co		5 900	5 900						
AB13	27	New Deli Indian Cuisine		390				390			Refreshments
AB14	28	Ermelo Municipality		1 650				1 650			Water and electricity
AB15	29	Neotel		550				550			Telephone
				45 790	30 050	300	9 000	6 440			

Post these accounts to the general ledger for the month of September 2010. Balance the accounts where there is more than one entry at the end of the month.

