

Cash Journals (service)

Transactions

- Cuts & Curls is a hairdressing salon in Pretoria. They had the following transactions for June 2015:
- 2 Cut and styled hair for Jocelyn and received R800.
 - 7 Purchased stationery for the office from Sharpie, R210. Issued cheque 81.
 - 15 Paid wages for the week, R1 500.
 - 28 Received rent from Arnold, R1 020. He rents part of the building to use as a repair shop. Issued receipt 94.
 - 28 Sold an old cash register to Naledi. Received R340 from her.
 - 30 Purchased two chairs for the waiting room at R150 each from Homeware and paid by cheque.

Cash Receipts Journal of Cuts & Curls for June 2015

CRJ1

Doc no	Day	Details	Fol	Analysis of receipts		Bank		Current income		Sundry accounts		
										Amount	Fol	Details
CRR1	2	Services rendered		800	00	800	00	800	00			
R94	28	Arnold		1 020	00					1 020	00	Rent Income
R95	28	Naledi		340	00	1 360	00			340	00	Equipment
						2 160	00	800	00	1 360	00	

Transactions which do not fit into the available columns

Day of the transaction

Source document

Name of the person from whom money was received

Each amount received

Total amount received each day

Amounts received for services rendered

Amount of money received other than for services rendered

Name of the other account affected by the transaction

Cash Payments Journal of Cuts & Curls for June 2015

CPJ1

Doc no	Day	Name of payee	Fol	Bank		Wages	Stationery	Sundry accounts		
								Amount	Fol	Details
C81	7	Sharpie		210	00		210	00		
C82	15	Cash		1 500	00	1 500	00			
C83	30	Homeware		300	00			300	00	Equipment
				2 010	00	1 500	00	210	00	

Transactions which do not fit into the available columns

Day of the transaction

Source document

Each amount paid is entered separately

Amount of money paid other than for stationery and wages

Name of the other account affected by the transaction

