

Debtors

Transactions

Zinzi’s Clothing Store sells fashion clothing to men and women in Port Elizabeth. They had the following transactions for June 2015:

12 Issued Invoice 69 to Janice. She bought clothing to the value of R1 200 (cost price R780).

17 Anathi bought clothes from Zinzi’s clothing store on credit. Issued her an Invoice for R860, cost of sales R510.

23 Janice returned a skirt she bought on the 12th as they did not fit properly. Issued her credit note 37 for R290 (cost price R160)

26 Janice purchased boots and coats to the value of R2 500 (cost of sales R1 920). Issued her an invoice.

Debtors Journal of Zinzi’s Clothing Store for June 2015

DJ1

Doc no	Day	Debtors	Fol	Sales		Cost of sales	
I69	12	Janice	D1	1 200	00	780	00
I70	17	Anathi	D2	860	00	510	00
I71	26	Janice	D1	2 500	00	1 920	00
				4 560	00	3 210	00
				B5/N1		B4/N2	

Source document

Day of the transaction

Name of the debtor

Selling price of goods sold

Cost price of goods sold

Debtors Allowances Journal of Zinzi’s Clothing Store for June 2015

DAJ1

Doc no	Day	Debtors	Fol	Sales		Cost of sales	
CN37	23	Janice		290	00	160	00
				290	00	160	00

Source document

Day of the transaction

Name of the debtor

Selling price of goods returned

Cost price of goods returned

Debtors Ledger of Zinzi’s Clothing Store

Janice

D1

Year/month	Day	Details	Fol	Debit		Credit		Balance	
2015 June	12	Invoice 69	DJ	1 200	00			1 200	00
	23	Credit note 37	DAJ			290	00	910	00
	26	Invoice 71	DJ	2 500	00			3 410	00

Day of the transaction

Source document and number

Journal in which the transaction is recorded

Name of the debtor

Debtor’s account number

