

Topic 2: General Ledger

Activity 1: Practice the Trading stock account

DR						Trading stock						CR	
20.9 Nov	1	Balance	b/d	25 000	00	20.9 Nov	30	Cost of sales	CRJ	28 500	00		
	30	Bank	CPJ	16 500	00		30	Cost of sales	DJ	15 000	00		
	30	Creditors' control	CJ	38 500	00		30	Creditors' control	CAJ	600	00		
	30	Cost of sales	DAJ	180	00		30	Drawings	GJ	460	00		
	30	Stationery	GJ	420	00		30	Balance	c/d	36 040	00		
				80 600	00					80 600	00		
Dec	1	Balance	b/d	36 040	00								

Activity 2: Practice the Debtors' control account

DR						Debtors' control						CR	
20.3 June	1	Balance	b/d	43 800	00	20.3 June	30	Bank and discount allowed	CRJ	6 300	00		
	30	Sales	DJ	32 000	00		30	Debtors' allowances	DAJ	2 800	00		
	30	Journal debits	GJ	400	00		30	Journal credits	GJ	100	00		
	30	Bank	CPJ	1 040	00		30	Balance	c/d	68 040	00		
				77 240	00					77 240	00		
July	1	Balance	b/d	68 040	00								

Activity 3: Practice the Creditors' control account

DR						Creditors' control						CR	
20.7 April	30	Bank and discount received	CPJ	20 540	00	20.7 April	1	Balance	b/d	19 807	00		
	30	Sundry returns	CAJ	970	00		30	Sundry purchases	CJ	19 600	00		
	30	Journal debits	GJ	0	00		30	Journal credits	GJ	28	00		
	30	Balance	c/d	17 925	00								
				39 435	00					39 435	00		
						May	1	Balance	b/d	17 925	00		

Activity 4: Practice the Trading stock and Creditors' control accounts

DR						Trading stock						CR	
20.9 May	1	Balance	b/d	36 500	00	20.9 May	31	Cost of sales	CRJ	12 976	00		
	31	Bank	CPJ	6 880	00		31	Cost of sales	DJ	17 584	00		
	31	Creditors' control	CJ	13 900	00		31	Creditors' control	CAJ	460	00		
	31	Cost of sales	DAJ	488	00		31	Drawings	GJ	390	00		
							31	Balance	c/d	26 358	00		
				57 768	00					57 768	00		
June	1	Balance	b/d	26 358	00								

DR						Creditors' control						CR	
20.9 May	31	Bank and discount received	CPJ	20 540	00	20.9 May	1	Balance	b/d	22 110	00		
	31	Sundry returns	CAJ	1 010	00		31	Sundry purchases	CJ	23 600	00		
	31	Journal debits	GJ	3 200	00		31	Journal credits	GJ	77	00		
	31	Balance	c/d	21 037	00								
				45 787	00					45 787	00		
						June	1	Balance	b/d	21 037	00		

Activity 5: Practice the General Ledger

DR						Trading stock						CR	
20.3 Sept	1	Balance	b/d	81 000	00	20.3 Sept	30	Cost of sales	CRJ	168 750	00		
	30	Bank	CPJ	187 500	00		30	Cost of sales	DJ	126 000	00		
	30	Creditors' control	CJ	123 000	00		30	Creditors' control	CAJ	5 670	00		
	30	Cost of sales	DAJ	1 845	00		30	Balance	c/d	92 925	00		
				393 345	00					393 345	00		
Oct	1	Balance	b/d	92 925	00								

DR						Debtors' control						CR	
20.3 Sept	1	Balance	b/d	102 000	00	20.3 Sept	30	Bank and discount allowed	CRJ	56 250	00		
	30	Sales	DJ	214 200	00		30	Debtors' allowances	DAJ	8 550	00		
	30	Journal debits	GJ	950	00		30	Journal credits	GJ	4 680	00		
	30	Bank	CPJ	8 400	00		30	Balance	c/d	256 070	00		
				325 550	00					325 550	00		
Oct	1	Balance	b/d	256 070	00								

DR						Creditors' control						CR	
20.3 Sept	30	Bank and discount received	CPJ	135 000	00	20.3 Sept	1	Balance	b/d	36 000	00		
	30	Sundry returns	CAJ	6 345	00		30	Sundry purchases	CJ	150 075	00		
	30	Journal debits	GJ	1 620	00		30	Journal credits	GJ	2 820	00		
	30	Balance	c/d	45 930	00								
				188 895	00					188 895	00		
						Oct	1	Balance	b/d	45 930	00		

Activity 6: More exercises for the General Ledger

DR						Trading stock						CR	
20.2 June	1	Balance	b/d	15 000	00	20.2 June	30	Cost of sales	CRJ	14 400	00		
	30	Bank	CPJ	10 000	00		30	Cost of sales	DJ	10 500	00		
	30	Creditors' control	CJ	9 840	00		30	Creditors' control	CAJ	1 910	00		
	30	Cost of sales	DAJ	300	00		30	Balance	c/d	8 330	00		
				35 140	00					35 140	00		
July	1	Balance	b/d	8 330	00								

DR						Debtors' control						CR	
20.2 June	1	Balance	b/d	1 700	00	20.2 June	30	Bank and discount allowed	CRJ	8 400	00		
	30	Sales	DJ	12 600	00		30	Debtors' allowances	DAJ	750	00		
	30	Journal debits	GJ	100	00		30	Journal credits	GJ	210	00		
	30	Bank	CPJ	1 600	00		30	Balance	c/d	6 640	00		
				16 000	00					16 000	00		
July	1	Balance	b/d	6 640	00								

DR						Creditors' control						CR	
20.2 June	30	Bank and discount received	CPJ	9 400	00	20.2 June	1	Balance	b/d	2 900	00		
	30	Sundry returns	CAJ	2 800	00		30	Sundry purchases	CJ	12 300	00		
	30	Journal debits	GJ	140	00		30	Journal credits	GJ	160	00		
	30	Balance	c/d	3 020	00								
				15 360	00					15 360	00		
						July	1	Balance	b/d	3 020	00		

Activity 7: More exercises for the General Ledger

DR						Trading stock						CR
20.1 March	1	Balance	b/d	16 800	00	20.1 March	31	Cost of sales	CRJ	6 300	00	
	31	Bank	CPJ	8 200	00		31	Cost of sales	DJ	10 674	00	
	31	Creditors' control	CJ	7 200	00		31	Creditors' control	CAJ	1 490	00	
	31	Cost of sales	DAJ	300	00		31	Balance	c/d	14 036	00	
				32 500	00					32 500	00	
April	1	Balance	b/d	14 036	00							

DR						Debtors' control						CR
20.1 March	1	Balance	b/d	18 760	00	20.1 March	31	Bank and discount allowed	CRJ	11 820	00	
	31	Sales	DJ	14 232	00		31	Debtors' allowances	DAJ	594	00	
	31	Journal debits	GJ	750	00		31	Journal credits	GJ	320	00	
	31	Bank	CPJ	1 600	00		31	Balance	c/d	22 608	00	
				35 342	00					35 342	00	
April	1	Balance	b/d	22 608	00							

DR						Creditors' control						CR
20.1 March	31	Bank and discount received	CPJ	11 340	00	20.1 March	1	Balance	b/d	12 320	00	
	31	Sundry returns	CAJ	3 500	00		31	Sundry purchases	CJ	13 940	00	
	31	Journal debits	GJ	850	00		31	Journal credits	GJ	0	00	
	31	Balance	c/d	10 570	00							
				26 260	00					26 260	00	
						April	1	Balance	b/d	10 570	00	

Activity 8: Exam-type General Ledger question

DR						Trading stock						CR
20.8 July	1	Balance	b/d	8 628	00	20.8 July	31	Cost of sales	CRJ	5 500	00	
	31	Bank	CPJ	3 362	00		31	Cost of sales	DJ	7 800	00	
	31	Creditors' control	CJ	6 240	00		31	Creditors' control	CAJ	310	00	
	31	Cost of sales	DAJ	350	00		31	Balance	c/d	6 190	00	
	31	Packing material	GJ	1 220	00							
				19 800	00					19 800	00	
Aug	1	Balance	b/d	6 190	00							

DR						Debtors' control						CR	
20.8 July	1	Balance	b/d	4 384	00	20.8 July	31	Bank and discount allowed	CRJ	3 200	00		
	31	Sales	DJ	12 480	00		31	Debtors' allowances	DAJ	560	00		
	31	Journal debits	GJ	20	00		31	Journal credits	GJ	160	00		
							31	Balance	c/d	12 964	00		
				16 884	00					16 884	00		
Aug	1	Balance	b/d	12 964	00								

DR						Creditors' control						CR	
20.8 July	31	Bank and discount received	CPJ	5 890	00	20.8 July	1	Balance	b/d	6 474	00		
	31	Sundry returns	CAJ	1 030	00		31	Sundry purchases	CJ	21 513	00		
	31	Balance	c/d	21 132	00		31	Journal credits	GJ	65	00		
				28 052	00					28 052	00		
						Aug	1	Balance	b/d	21 132	00		

Activity 9: Exam-type General Ledger question

DR						Trading stock						CR	
20.4 Dec	1	Balance	b/d	6 376	00	20.4 Dec	31	Cost of sales	CRJ	12 000	00		
	31	Bank	CPJ	15 500	00		31	Cost of sales	DJ	20 000	00		
	31	Creditors' control	CJ	19 400	00		31	Creditors' control	CAJ	4 900	00		
	31	Cost of sales	DAJ	690	00		31	Drawings	GJ	390	00		
							31	Stationery	GJ	48	00		
							31	Balance	c/d	4 628	00		
				41 966	00					41 966	00		
20.5 Jan	1	Balance	b/d	4 628	00								

DR						Debtors' control						DR	
20.4 Dec	1	Balance	b/d	8 235	00	20.4 Dec	31	Bank and discount allowed	CRJ	18 080	00		
	31	Sales	DJ	30 000	00		31	Debtors' allowances	DAJ	1 500	00		
	31	Journal debits	GJ	10	00		31	Journal credits	GJ	240	00		
	31	Bank	CPJ	750	00		31	Balance	c/d	19 175	00		
				38 995	00					38 995	00		
20.5 Jan	1	Balance	b/d	19 175	00								

DR						Creditors' control				CR	
20.4 Dec	31	Bank and discount received	CPJ	15 600	00	20.4 Dec	1	Balance	b/d	29 700	00
	31	Sundry returns	CAJ	5 150	00		31	Sundry purchases	CJ	30 650	00
	31	Balance	c/d	39 605	00		31	Journal credits	GJ	5	00
				60 355	00					60 355	00
						20.5 Jan	1	Balance	b/d	39 605	00