

Activity 1: Trading stock and Consumables on hand

[illegible]

DR	TRADING STOCK	CR
----	---------------	----

[illegible][illegible]

NOMINAL ACCOUNTS SECTION**STATIONERY**

CLEANING MATERIALS

TRADING STOCK DEFICIT

Activity 2: Depreciation

JACOBS SUPERSTORE GENERAL JOURNAL – DECEMBER 20.8

GENERAL LEDGER OF JACOBS SUPERSTORE BALANCE SHEET ACCOUNTS SECTION

DR		ACCUMULATED DEPRECIATION ON VEHICLES						CR	

ACCUMULATED DEPRECIATION ON EQUIPMENT

NOMINAL ACCOUNTS SECTION DEPRECIATION

Activity 3: Depreciation

FREDO TRADERS GENERAL JOURNAL – MARCH 20.0

GENERAL LEDGER OF FREDO TRADERS BALANCE SHEET ACCOUNTS SECTION

DR

ACCUMULATED DEPRECIATION ON VEHICLES

CR

ACCUMULATED DEPRECIATION ON EQUIPMENT

NOMINAL ACCOUNTS SECTION DEPRECIATION

Activity 4: Depreciation

GENERAL LEDGER OF GiGi STORES BALANCE SHEET ACCOUNTS SECTION

DR		ACCUMULATED DEPRECIATION ON VEHICLES								CR	

ACCUMULATED DEPRECIATION ON EQUIPMENT

NOMINAL ACCOUNTS SECTION DEPRECIATION

Activity 5: Bad debts and correction of errors

CHOICE STORES CASH RECEIPTS JOURNAL – DECEMBER 20.0

CRJ

CHOICE STORES GENERAL JOURNAL – DECEMBER 20.0

GENERAL LEDGER OF CHOICE STORES BALANCE SHEET ACCOUNTS SECTION

DR

LAND AND BUILDINGS

CR

DEBTORS' CONTROL

NOMINAL ACCOUNTS SECTION

DR

BAD DEBTS

CR

REPAIRS

BAD DEBTS RECOVERED

Activity 6: Omissions

FINE STORES GENERAL JOURNAL – March 20.0

GENERAL LEDGER OF FINE STORES BALANCE SHEET ACCOUNTS SECTION

DR												CR
CREDITORS FOR WAGES												
SARS (PAYE)												
MEDICAL AID FUND												
UIF												

NOMINAL ACCOUNTS SECTION

DR

SALARIES AND WAGES

CR

UIF CONTRIBUTION

Activity 7: Accrued income and Income received in advance

KULA SUPERSTORE
GENERAL JOURNAL – MARCH 20.0

[illegible]

GENERAL LEDGER OF KULA SUPERSTORE BALANCE SHEET ACCOUNTS SECTION

DR	ACCRUED INCOME	CR

ACCRUED INCOME CR

CR

[illegible]

INCOME RECEIVED IN ADVANCE

[illegible]

NOMINAL ACCOUNTS SECTION

COMMISSION INCOME

[illegible]

RENT INCOME

[illegible]

Activity 8: Accrued and Prepaid expenses

G&R TRADERS GENERAL JOURNAL – SEPTEMBER 20.0

GENERAL LEDGER OF G&R TRADERS BALANCE SHEET ACCOUNTS SECTION

DR						CR					

PREPAID EXPENSE

ACCRUED EXPENSE

NOMINAL ACCOUNTS SECTION

INSURANCE

WATER AND ELECTRICITY

Activity 9: Income and Expenses

JIVE SUPERSTORE GENERAL JOURNAL – JUNE 20.9

GENERAL LEDGER OF JIVE SUPERSTORE BALANCE SHEET ACCOUNTS SECTION

DR

ACCRUED INCOME

CR

INCOME RECEIVED IN ADVANCE

PREPAID EXPENSE

ACCRUED EXPENSE

NOMINAL ACCOUNTS SECTION

INTEREST ON FIXED DEPOSIT

DR

CR

ADVERTISING

TELEPHONE

RENT INCOME

Activity 10: Interest capitalised

JT WHOLESALERS GENERAL JOURNAL – NOVEMBER 20.9

GENERAL LEDGER OF JT WHOLESALERS BALANCE SHEET ACCOUNTS SECTION

DR

LOAN: UMGENI BANK

CR

INTEREST ON LOAN

Activity 11: All adjustments

**J&T SPORT WAREHOUSE
GENERAL JOURNAL – FEBRUARY 20.0**

[illegible]

Activity 12: All adjustments

GENERAL LEDGER OF KD STORES BALANCE SHEET ACCOUNTS SECTION ACCUMULATED DEPRECIATION ON VEHICLES

DR												CR

ACCUMULATED DEPRECIATION ON EQUIPMENT

TRADING STOCK

LOAN: SAVE BANK

CONSUMABLE STORES ON HAND

ACCRUED INCOME

DR		PREPAID EXPENSE						CR	

		ACCRUED EXPENSE							

NOMINAL ACCOUNTS SECTION

		STATIONERY							

		BAD DEBTS							

		PACKING MATERIAL							

		INTEREST ON LOAN							

		TRADING STOCK DEFICIT							

DR**ADVERTISING****CR**

TELEPHONE

DEPRECIATION

RENT INCOME

Activity 13: Final accounts

**ROBERTO WHOLESALERS
GENERAL JOURNAL – NOVEMBER 20.0**

[illegible]

GENERAL LEDGER OF ROBERTO WHOLESALERS
BALANCE SHEET SECTION

DR						CAPITAL						CR	

DRAWINGS

NOMINAL ACCOUNTS SECTION

SALES

COST OF SALES

DEBTORS' ALLOWANCES

BAD DEBTS RECOVERED

DISCOUNT ALLOWED

DR**INSURANCE****CR**

PACKING MATERIAL

DISCOUNT RECEIVED

BAD DEBTS

STATIONERY

RENT INCOME

DEPRECIATION

TRADING STOCK DEFICIT



FINAL ACCOUNTS SECTION

DR

TRADING ACCOUNT

CR

PROFIT & LOSS

Activity 14: Adjustments and Final accounts

GENERAL LEDGER OF P2P SUPERSTORE BALANCE SHEET SECTION

DR						CAPITAL						CR	

DRAWINGS

ACCUMULATED DEPRECIATION ON VEHICLES

ACCUMULATED DEPRECIATION ON EQUIPMENT

DR**TRADING STOCK****CR**

CONSUMABLE STORES ON HAND

ACCRUED INCOME

PREPAID EXPENSE

ACCRUED EXPENSE

INCOME RECEIVED IN ADVANCE

NOMINAL ACCOUNTS SECTION**SALES**

DR**COST OF SALES****CR**

DEBTORS' ALLOWANCES

COMMISSION INCOME

ADVERTISING

TELEPHONE

PACKING MATERIAL

INSURANCE

DR**INTEREST ON FIXED DEPOSIT****CR**

SALARIES AND WAGES

SUNDRY EXPENSES

BAD DEBTS

STATIONERY

RENT INCOME

DEPRECIATION

DR**TRADING STOCK SURPLUS****CR**

FINAL ACCOUNTS SECTION**TRADING ACCOUNT**

PROFIT & LOSS

Activity 15: Adjustments and Final accounts

FINAL ACCOUNTS SECTION

DR

TRADING ACCOUNT

CR

[illegible]

PROFIT & LOSS

[illegible]

Activity 16: Adjustments and Final accounts

FINAL ACCOUNTS SECTION											
TRADING ACCOUNT											
DR										CR	

PROFIT & LOSS											