







Exercise 1 Cash & Credit Purchases

CREDITORS JOURNAL OF ..... – ..... CJ....

Doc no	Day	Creditor	fol	Creditors Control	Trading Stock	Stationery	SUNDRY ACCOUNTS		
							Amount	fol	Details

CASH PAYMENTS JOURNAL OF ..... - .....

CPJ.....

Doc no	Day	Name of Payee	fol	Bank	Trading Stock	Wages	SUNDRY ACCOUNTS		
							Amount	fol	Details











# Exercise 1      The General Ledger

## CREDITORS JOURNAL OF BERMUDA TRADERS – MARCH 2025

CJ1

Doc no	Day	Creditor	fol	Creditors Control	Trading Stock	Packing Materials	SUNDRY ACCOUNTS		
							Amount	fol	Details
A1	1	Big Wholesalers		12 000	12 000				
Q12	6	Best Advertisers		6 000			6 000		Stationery
C33	10	Rose Traders		5 000	5 000				
Z4	18	Slash Suppliers		1 200		1 200			
D05	23	Giant Traders		19 000			19 000		Repairs
P56	31	Silly Ltd.		7 900	7 900				
				<b>51 100</b>	<b>24 900</b>	<b>1 200</b>	<b>25 000</b>		

**General Ledger of .....**

..... **Accounts Section**

Dr	TRADING STOCK						B	Cr

Dr	CREDITORS CONTROL						B	Cr

..... **Accounts Section**

Dr	PACKING MATERIALS						N	Cr

Dr		STATIONERY						N		Cr

Dr		REPAIRS						N		Cr

## Exercise 2 The General Ledger

CREDITORS JOURNAL OF TOP SUPERMARKET – OCTOBER 2026

CJ2

Doc No	Day	Creditor	fol	Creditors Control	Trading Stock	Advertising	Consumable stores	SUNDRY ACCOUNTS		
								Amount	fol	Details
A15	4	Ultra - Traders		24 000				24 000		Equipment
C17	7	Count Suppliers		46 800	46 800					
D98		Best Adverts		5 200		5 200				
E41	13	Lauren Wholesalers		5 200	5 200					
F82	14	Best Adverts		5 720		5 720				
G13	15	Ink Pals		420			420			
H84	19	Lauren Wholesalers		10 800	10 800					
J95	20	Fix-It		880				880		Repairs
L27	21	Best Adverts		5 720		5 720				
M38	23	Lauren Wholesalers		3 600	3 600					
N29	25	Crayon Stores		880			880			
P20	26	TS Suppliers		1 340			1 340			
R61	28	Best Adverts		5 720		5 720				
S52	30	BP Petrol Station		8 800				8 800		Fuel
T13	31	Fix-It		6 000				6 000		Repairs
				<b>131 080</b>	<b>66 400</b>	<b>22 360</b>	<b>2 640</b>	<b>39 680</b>		

General Ledger of .....

.....Accounts Section

Dr	EQUIPMENT						B	Cr

Dr	TRADING STOCK						B	Cr

<b>Dr</b>	<b>CREDITORS CONTROL</b>							<b>B</b>	<b>Cr</b>

..... **Accounts Section**

<b>Dr</b>	<b>ADVERTISING</b>							<b>N</b>	<b>Cr</b>

<b>Dr</b>	<b>CONSUMABLE STORES</b>							<b>N</b>	<b>Cr</b>

<b>Dr</b>	<b>REPAIRS</b>							<b>N</b>	<b>Cr</b>

<b>Dr</b>	<b>FUEL</b>							<b>N</b>	<b>Cr</b>

## Exercise 3 The General Ledger

### CREDITORS JOURNAL OF SOUL TRADERS – MARCH 2025

CJ1

Doc No	Day	Creditor	fol	Creditors Control	Trading Stock	SUNDRY ACCOUNTS		
						Amount	fol	Details
1	1	M. Black		1 500 000		1 500 000		Equipment
A3	3	"B" Great Store		26 000	26 000			
2	7	BIG BANG		2 000		2 000		Packing Materials
B45	10	"B" Great Store		38 900	38 900			
C54	15	"B" Great Store		56 300	56 300			
D61	20	"B" Great Store		24 560	24 560			
E13	25	"B" Great Store		21 000	21 000			
F24	29	"B" Great Store		6 000	6 000			
G43	31	"B" Great Store		39 500	39 500			
I72		Lambert Suppliers		2 000		2 000		Repairs
				<b>1 716 260</b>	<b>212 260</b>	<b>1 504 000</b>		

### CASH PAYMENTS JOURNAL OF SOUL TRADERS – MARCH 2025

CPJ1

Doc No	Day	Name of Payee	fol	Bank	Trading Stock	Stationery	Packing Materials	SUNDRY ACCOUNTS		
								Amount	fol	Details
1	1	Fix-It		8 000				8 000		Repairs
2	2	Office Wholesalers		150 000				150 000		Equipment
3		Best Advertisers		5 000				5 000		Advertising
4	3	Pen Pals		500		500				
5		Boho		780			780			
6	7	Smart Works		45 000				45 000		Advertising
7		Music Giants		37 000	37 000					
8	10	Boho		13 000			13 000			
9		Fix-It		500				500		Repairs
10	15	Play Ltd.		30 000	30 000					
11		Pen Pals		400		400				
12	20	Giant Music		18 000	18 000					
13	25	Fix-It		6 500				6 500		Repairs
14	29	Smart Works		9 800				9 800		Advertising
15		Landslide Notes		12 000	12 000					
16	31	Blue Suppliers		15 000				15 000		Equipment
				<b>351 480</b>	<b>97 000</b>	<b>900</b>	<b>13 780</b>	<b>239 800</b>		

**General Ledger of .....**

..... **Accounts Section**

<b>Dr</b>				<b>EQUIPMENT</b>				<b>B</b>		<b>Cr</b>

<b>Dr</b>				<b>TRADING STOCK</b>				<b>B</b>		<b>Cr</b>

<b>Dr</b>				<b>BANK</b>				<b>B</b>		<b>Cr</b>

<b>Dr</b>				<b>CREDITORS CONTROL</b>				<b>B</b>		<b>Cr</b>

..... **Accounts Section**

<b>Dr</b>				<b>STATIONERY</b>				<b>N</b>		<b>Cr</b>

Dr		PACKING MATERIALS						N		Cr

Dr		REPAIRS						N		Cr

Dr		ADVERTISING						N		Cr



## Exercise 4 The General Ledger

### CREDITORS JOURNAL OF COLLECTIVE TRADERS – SEPTEMBER 2031 CJ1

Doc No	Day	Creditor	fol	Creditors Control	Trading Stock	Equipment	SUNDRY ACCOUNTS		
							Amount	fol	Details
01	1	Andrew Motors		1 000 000			1 000 000		Vehicles
BB9	3	Best Suppliers		46 000		46 000			
02	7	Brown Advertising		25 000			25 000		Advertising
M76	10	Maq Traders		308 900	308 900				
A12	13	Best Traders		506 300		506 300			
T34	21	Maq Traders		204 560	204 560				
MC2	25	Maq Traders		201 000	201 000				
B34	29	Maq Traders		68 000	68 000				
P89	30	Maq Traders		309 500	309 500				
				<b>2 669 260</b>	<b>1 091 960</b>	<b>552 300</b>	<b>1 025 000</b>		

### CASH PAYMENTS JOURNAL OF COLLECTIVE TRADERS – SEPTEMBER 2031

CPJ1

Doc No	Day	Name of Payee	fol	Bank	Trading Stock	Station-ery	Vehicles	SUNDRY ACCOUNTS		
								Amount	fol	Details
01	1	Moon Blue		10 000				10 000		Equipment
02	2	Office Traders		150 000	150 000					
03		Print Advertisers		13 000				13 000		Advertising
04	3	Eraser Ltd.		900		900				
05		Blue Motors		7 800			7 800			
06	7	Ace Ltd.		97 000	97 000					
07	10	Blue Motors		3 000			3 000			
08		A. Andrews		7 000				7 000		Repairs
09	13	USA Ltd.		300 000	300 000					
10		Blue Motors		4 000			4 000			
11	21	Daughtry Suppliers		118 000	118 000					
12	25	July Traders		15 500				15 500		Packing Materials
13	29	Smart Ads		19 800				19 800		Advertising
14		USA Ltd		212 000	212 000					
15	30	July Traders		25 000				25 000		Packing Materials
				<b>983 000</b>	<b>877 000</b>	<b>900</b>	<b>14 800</b>	<b>90 300</b>		

General Ledger of .....

..... Accounts Section

Dr				VEHICLES				B		Cr	

Dr				EQUIPMENT				B		Cr	

Dr				TRADING STOCK				B		Cr	

Dr				BANK				B		Cr	

Dr				CREDITORS CONTROL				B		Cr	

..... Accounts Section

Dr				STATIONERY				N		Cr

Dr				PACKING MATERIALS				N		Cr

Dr				REPAIRS				N		Cr

Dr				ADVERTISING				N		Cr

## Exercise 5      The General Ledger

CREDITORS JOURNAL OF PURPLE RAIN TRADERS – JANUARY 2021

CJ1

Doc No	Day	Creditor	fol	Creditors Control	Trading Stock	SUNDRY ACCOUNTS		
						Amount	fol	Details
A1	1	Purple Motors		900 000		900 000		Vehicles
B1		Best Suppliers		1 000 000	1 000 000			
B2	2	Best Suppliers		40 000	40 000			
A2	5	Booi Traders		20 000		20 000		Equipment
B3		Best Suppliers		50 000	30 000			
B4	10	Best Suppliers		60 000	60 000			
A3	12	Smith Ads		14 500		14 500		Advertising
B5		Best Suppliers		54 500	40 000			
B6	17	Best Suppliers		100 000	100 000			
B7	22	Best Suppliers		50 000	50 000			
B8	25	Best Suppliers		20 000	20 000			
B9	28	Best Suppliers		32 000	32 000			
B10	31	Best Suppliers		90 000	90 000			
				<b>2 431 000</b>	<b>1 462 000</b>	<b>934 500</b>		

CASH PAYMENTS JOURNAL OF PURPLE RAIN TRADERS – JANUARY 2021

CPJ1

Doc No	Day	Name of Payee	fol	Bank	Trading Stock	Station-ery	Equip-ment	SUNDRY ACCOUNTS		
								Amount	fol	Details
001	1	Cash		15 000				15 000		Trading Licence
002	2	BB8 Wholesalers		80 000	80 000					
003		Luke Suppliers		120 000			120 000			
004		Office Mate		700		700				
005	5	Cash		3 000				3 000		Wages
006	10	OK Computers		52 500			52 500			
007		Pen Pals		400		400				
008	12	Star Properties		1 200 000				1 200 000		Land & Buildings
009	17	Wookie Traders		120 000	120 000					
010	22	Leia Suppliers		12 500			12 500			
011		Storm Enterprises		78 900	78 900					
012		Cash		1 000				1 000		Wages
013	25	Telkom		4 500				3 300		Telephone
								1 200		Drawings
014	28	Municipality		3 200				3 200		Water & Electricity
015		Office Suppliers		43 000	43 000					
016	31	B. Brown		16 000				16 000		Salaries
017		P. Pink		19 000				19 000		Salaries
				<b>1 769 700</b>	<b>321 900</b>	<b>1 100</b>	<b>185 000</b>	<b>1 261 700</b>		

**General Ledger of .....**

..... **Accounts Section**

<b>Dr</b>				<b>DRAWINGS</b>				<b>B</b>		<b>Cr</b>

<b>Dr</b>				<b>LAND &amp; BUILDINGS</b>				<b>B</b>		<b>Cr</b>

<b>Dr</b>				<b>VEHICLES</b>				<b>B</b>		<b>Cr</b>

<b>Dr</b>				<b>EQUIPMENT</b>				<b>B</b>		<b>Cr</b>

<b>Dr</b>				<b>TRADING STOCK</b>				<b>B</b>		<b>Cr</b>

<b>Dr</b>				<b>BANK</b>				<b>B</b>		<b>Cr</b>

<b>Dr</b>	<b>CREDITORS CONTROL</b>							<b>B</b>	<b>Cr</b>

..... Accounts Section

<b>Dr</b>	<b>STATIONERY</b>							<b>N</b>	<b>Cr</b>

<b>Dr</b>	<b>ADVERTISING</b>							<b>N</b>	<b>Cr</b>

<b>Dr</b>	<b>TRADING LICENCE</b>							<b>N</b>	<b>Cr</b>

<b>Dr</b>	<b>WAGES</b>							<b>N</b>	<b>Cr</b>

<b>Dr</b>	<b>TELEPHONE</b>							<b>N</b>	<b>Cr</b>

<b>Dr</b>	<b>WATER &amp; ELECTRICITY</b>							<b>N</b>	<b>Cr</b>

Dr		SALARIES						N		Cr

# Exercise 1      The Creditors Ledger

CREDITORS JOURNAL OF COLLECTIVE TRADERS – SEPTEMBER 2031

CJ1

Doc No	Day	Creditor	fol	Creditors Control	Trading Stock	Equipment	SUNDRY ACCOUNTS		
							Amount	fol	Details
01	1	Andrew Motors		1 000 000			1 000 000		Vehicles
BB9	3	Best Suppliers		46 000		46 000			
02	7	Brown Advertising		25 000			25 000		Advertising
M76	10	Maq Traders		308 900	308 900				
A12	13	Best Suppliers		506 300		506 300			
T34	21	Maq Traders		204 560	204 560				
MC2	25	Maq Traders		201 000	201 000				
B34	29	Maq Traders		68 000	68 000				
P89	31	Maq Traders		309 500	309 500				
				<b>2 669 260</b>	<b>1 091 960</b>	<b>552 300</b>	<b>1 025 000</b>		

**Creditors Ledger of .....**

Andrew Motors						C1
Date	Details	fol	Debit	Credit	Balance	

Best Suppliers						C2
Date	Details	fol	Debit	Credit	Balance	

Brown Advertising						C3
Date	Details	fol	Debit	Credit	Balance	



Maq Traders						C4
Date	Details	fol	Debit	Credit	Balance	

## Exercise 2 The Creditors Ledger

CREDITORS JOURNAL OF SOUL TRADERS – MARCH 2025

CJ1

Doc No	Day	Creditor	fol	Creditors Control	Trading Stock	SUNDRY ACCOUNTS		
						Amount	fol	Details
1	1	Black Magic		1 500 000		1 500 000		Equipment
A3	3	"B" Great Store		26 000	26 000			
2	7	Black Magic		2 000		2 000		Packing Materials
B45	10	"B" Great Store		38 900	38 900			
C54	15	"B" Great Store		56 300	56 300			
D61	20	Lambert Suppliers		24 560	24 560			
E13	25	"B" Great Store		21 000	21 000			
F24	29	"B" Great Store		6 000	6 000			
G43	30	"B" Great Store		39 500	39 500			
I72		Lambert Suppliers		2 000		2 000		Repairs
				<b>1 716 260</b>	<b>212 260</b>	<b>1 504 000</b>		

### Creditors Ledger of .....

Black Magic						C1
Date	Details	fol	Debit	Credit	Balance	

"B" Great Store						C2
Date	Details	fol	Debit	Credit	Balance	

Lambert Suppliers						C3
Date	Details	fol	Debit	Credit	Balance	

## Exercise 3      The Creditors Ledger

CREDITORS JOURNAL OF BEST TRADERS – SEPTEMBER 2025

CJ1

Doc No	Day	Creditor	fol	Creditors Control	Trading Stock	SUNDRY ACCOUNTS		
						Amount	fol	Details
1	1	Henry Traders		1 500 000		1 500 000		Vehicles
A32	3	Happy Traders		26 000	26 000			
Q12	7	Forest Supplies		2 000		2 000		Stationery
B415	10	Henry Traders		38 900	38 900			
C504	15	Cool Wholesalers		56 300	56 300			
D161	20	Henry Traders		24 560	24 560			
E213	25	Forest Supplies		21 000	21 000			
F254	29	Happy Traders		6 000	6 000			
G413	30	Forest Supplies		39 500	39 500			
I732		Cool Wholesalers		2 000		2 000		Repairs
				<b>1 716 260</b>	<b>212 260</b>	<b>1 504 000</b>		

### Creditors Ledger of .....

Henry Traders						C1
Date	Details	fol	Debit	Credit	Balance	

Happy Traders						C2
Date	Details	fol	Debit	Credit	Balance	

<b>Forest Supplies</b>						<b>C3</b>
Date	Details	fol	Debit	Credit	Balance	

<b>Cool Wholesalers</b>						<b>C4</b>
Date	Details	fol	Debit	Credit	Balance	

## Exercise 4      The Creditors Ledger

CREDITORS JOURNAL OF TOP SUPERMARKET – OCTOBER 2026

CJ2

Doc No	Day	Creditor	fol	Creditors Control	Trading Stock	Advertising	Consumable stores	SUNDRY ACCOUNTS		
								Amount	fol	Details
A15	4	Ultra - Traders		24 000				24 000		Equipment
C17	7	Count Suppliers		46 800	46 800					
D98		Best Adverts		5 200		5 200				
E41	13	Lauren Wholesalers		5 200	5 200					
F82	14	Best Adverts		5 720		5 720				
G13	15	Ink Pals		420			420			
H84	19	Lauren Wholesalers		10 800	10 800					
J95	20	Fix-It		880				880		Repairs
L27	21	Best Adverts		5 720		5 720				
M38	23	Lauren Wholesalers		3 600	3 600					
N29	25	Ink Pals		880			880			
P20	26	Ink Pals		1 340			1 340			
R61	28	Best Adverts		5 720		5 720				
S52	30	BP Petrol Station		8 800				8 800		Fuel
T13	31	Fix-It		6 000				6 000		Repairs
				<b>131 080</b>	<b>66 400</b>	<b>22 360</b>	<b>2 640</b>	<b>39 680</b>		

### Creditors Ledger of .....

Ultra-Traders						C1
Date	Details	fol	Debit	Credit	Balance	

Count Suppliers						C2
Date	Details	fol	Debit	Credit	Balance	

<b>Best Adverts</b>						<b>C3</b>
Date	Details	fol	Debit	Credit	Balance	

<b>Lauren Wholesalers</b>						<b>C4</b>
Date	Details	fol	Debit	Credit	Balance	

<b>Ink Pals</b>						<b>C5</b>
Date	Details	fol	Debit	Credit	Balance	

<b>Fix-It</b>						<b>C6</b>
Date	Details	fol	Debit	Credit	Balance	

<b>BP Petrol Station</b>						<b>C7</b>
Date	Details	fol	Debit	Credit	Balance	

## Exercise 1      Paying Creditors

CREDITORS JOURNAL OF PEACE TRADERS – SEPTEMBER 2035

CJ1

Doc No	Day	Creditor	fol	Creditors Control	Trading Stock	SUNDRY ACCOUNTS		
						Amount	fol	Details
01	1	Quality Suppliers		5 000		5 000		Equipment
A13	3	Ex Traders		3 000	3 000			
32	7	Best Ltd.		1 800		1 800		Packing Materials
B405	10	Joy Wholesalers		2 000	2 000			
C154	15	Ex Traders		3 500	3 500			
D261	20	Ex Traders		1 200	1 200			
E413	25	Wookie Traders		3 400	3 400			
F124	29	Joy Wholesalers		1 400	1 400			
G243	30	Best Ltd		3 600	3 600			
I572		Joe Suppliers		1 000		1 000		Repairs
				<b>25 900</b>	<b>18 100</b>	<b>7 800</b>		

CASH PAYMENTS JOURNAL OF PEACE TRADERS – SEPTEMBER 2035

CPJ1

Doc No	Day	Name of Payee	fol	Bank	Trading Stock	Station-ery	Creditors Control	SUNDRY ACCOUNTS		
								Amount	fol	Details
101	1	Quality Suppliers		8 000			8 000			
102	2	Ex Traders		5 000			5 000			
103		Best Advertisers		5 000				5 000		Advertising
104	3	Pen Pals		500		500				
105		Joy Wholesalers		8 000			8 000			
106	7	Best Ltd.		5 000			5 000			
107		Music Giants		37 000	37 000					
108	10	Wookie Traders		3 000			3 000			
109		Fix-It		500				500		Repairs
110	15	Play Ltd.		30 000	30 000					
111		Pen Pals		400		400				
112	20	Giant Music		18 000	18 000					
113	25	Fix-It		6 500				6 500		Repairs
114	29	Wookie Traders		9 800			9 800			
115		Landslide Notes		12 000	12 000					
116	30	Ex Traders		5 000			5 000			
				<b>153 700</b>	<b>97 000</b>	<b>900</b>	<b>43 800</b>	<b>12 000</b>		

**General Ledger of .....**

..... **Accounts Section**

<b>Dr</b>		<b>CREDITORS CONTROL</b>						<b>B</b>		<b>Cr</b>

**Creditors Ledger of .....**

<b>Quality Suppliers</b>						<b>C1</b>
Date	Details	fol	Debit	Credit	Balance	

<b>Ex Traders</b>						<b>C2</b>
Date	Details	fol	Debit	Credit	Balance	



<b>Best Ltd</b>						<b>C3</b>
Date	Details	fol	Debit	Credit	Balance	

<b>Joy Wholesalers</b>						<b>C4</b>
Date	Details	fol	Debit	Credit	Balance	

<b>Wookie Traders</b>						<b>C5</b>
Date	Details	fol	Debit	Credit	Balance	

<b>Joe Suppliers</b>						<b>C6</b>
Date	Details	fol	Debit	Credit	Balance	

## Exercise 2      Paying Creditors

CREDITORS JOURNAL OF HOPE TRADERS – NOVEMBER 2028

CJ1

Doc No	Day	Creditor	fol	Creditors Control	Trading Stock	SUNDRY ACCOUNTS		
						Amount	fol	Details
P21	3	Vuyo Traders		8 900	8 900			
Q34	4	Luke Wholesalers		1 340		1 340		Stationery
R13	5	Booi Ltd		2 500	2 500			
C35	9	Plaaitjies Suppliers		800		800		Packing Materials
T67	11	Betty Suppliers		5 300	5 300			
X03	14	Vuyo Traders		3 600	3 600			
A78	18	Luke Wholesalers		500		500		Repairs
L103	23	John Traders		1 400	1 400			
M56	26	Plaaitjies Suppliers		10 900	10 900			
D88	30	Betty Suppliers		5 000	5 000			
				<b>40 240</b>	<b>37 600</b>	<b>2 640</b>		

CASH PAYMENTS JOURNAL OF HOPE TRADERS – NOVEMBER 2028

CPJ1

Doc No	Day	Name of Payee	fol	Bank	Trading Stock	Creditors Control	SUNDRY ACCOUNTS		
							Amount	fol	Details
50	1	Ace Traders		10 000	10 000				
51	3	Luke Wholesalers		8 000		8 000			
52	8	Leap Ltd		13 000	13 000				
53	13	John Traders		40 000		40 000			
54	17	Cash		1 000			1 000	Drawings	
55		Able Solutions		5 000			5 000	Advertising	
56		Vuyo Traders		78 000		78 000			
57	21	Telkom		4 500			4 500	Telephone	
58		Ink Pal		1 000			1 000	Stationery	
59	23	Leap Ltd		14 500	14 500				
60	25	Pack-It		4 000			4 000	Packing Materials	
61	27	Betty Suppliers		95 000		95 000			
62		Blanche Suppliers		24 000	24 000				
63	29	Booi Ltd.		15 000		15 000			
64	29	Municipality		15 000			15 000	Water & Electricity	
65	30	Plaaitjies Suppliers		36 000		36 000			
				<b>364 000</b>	<b>61 500</b>	<b>272 000</b>	<b>30 500</b>		

**General Ledger of .....**

..... **Accounts Section**

<b>Dr</b>		<b>CREDITORS CONTROL</b>						<b>B</b>		<b>Cr</b>

**Creditors Ledger of .....**

<b>Betty Suppliers</b>						<b>C1</b>
Date	Details	fol	Debit	Credit	Balance	

<b>Vuyo Traders</b>						<b>C2</b>
Date	Details	fol	Debit	Credit	Balance	

<b>Booi Ltd</b>						<b>C3</b>
Date	Details	fol	Debit	Credit	Balance	

<b>John Traders</b>						<b>C4</b>
Date	Details	fol	Debit	Credit	Balance	

<b>Luke Wholesalers</b>						<b>C5</b>
Date	Details	fol	Debit	Credit	Balance	

<b>Plaaitjies Suppliers</b>						<b>C6</b>
Date	Details	fol	Debit	Credit	Balance	

## Exercise 3      Paying Creditors

CREDITORS JOURNAL OF JUMP TRADERS – MARCH 2025

CJ7

Doc No	Day	Creditor	fol	Creditors Control	Trading Stock	SUNDRY ACCOUNTS		
						Amount	fol	Details
1	1	Alice Suppliers		1 500 000		1 500 000		Equipment
A3	3	Ben Traders		26 000	26 000			
2	7	Duncan Ltd.		2 000		2 000		Packing Materials
B45	10	Brian Wholesalers		38 900	38 900			
C54	15	Roger Traders		56 300	56 300			
D61	20	Ben Traders		24 560	24 560			
E13	25	Roger Traders		21 000	21 000			
F24	29	Brian Wholesalers		6 000	6 000			
G43	31	Ben Traders		39 500	39 500			
I72		Jimmy Repairs		2 000		2 000		Repairs
				<b>1 716 260</b>	<b>212 260</b>	<b>1 504 000</b>		

CASH PAYMENTS JOURNAL OF JUMP TRADERS – MARCH 2025

CPJ7

Doc No	Day	Name of Payee	fol	Bank	Trading Stock	Stationery	Creditors Control	SUNDRY ACCOUNTS		
								Amount	fol	Details
101	1	Alice Suppliers		80 000			80 000			
102	2	Ben Traders		150 000			150 000			
103		Best Advertisers		5 000				5 000		Advertising
104	3	Pen Pals		500		500				
105		Brian Wholesalers		78 000			78 000			
106	7	Duncan Ltd.		45 000			45 000			
107		Music Giants		37 000	37 000					
108	10	Roger Traders		130 000			130 000			
109		Fix-It		500				500		Repairs
110	15	Play Ltd.		30 000	30 000					
111		Pen Pals		400		400				
112	20	Giant Music		18 000	18 000					
113	25	Fix-It		6 500				6 500		Repairs
114	29	Roger Traders		90 800			90 800			
115		Landslide Notes		12 000	12 000					
116	31	Ben Traders		150 000			150 000			
				<b>833 700</b>	<b>97 000</b>	<b>900</b>	<b>723 800</b>	<b>12 000</b>		

**General Ledger of .....**

..... **Accounts Section**

<b>Dr</b>					<b>CAPITAL</b>					<b>B</b>					<b>Cr</b>					

<b>Dr</b>					<b>EQUIPMENT</b>					<b>B</b>					<b>Cr</b>					

<b>Dr</b>					<b>TRADING STOCK</b>					<b>B</b>					<b>Cr</b>					

<b>Dr</b>					<b>BANK</b>					<b>B</b>					<b>Cr</b>					

Dr					CREDITORS CONTROL					B		Cr	

..... Accounts Section

Dr					SALES					N		Cr	

Dr					COST OF SALES					N		Cr	

Dr					PACKING MATERIALS					N		Cr	

Dr					REPAIRS					N		Cr	

Dr		STATIONERY						N		Cr

Dr		ADVERTISING						N		Cr

**Creditors Ledger of .....**

Alice Suppliers						C1
Date	Details		fol	Debit	Credit	Balance

Ben Traders						C2
Date	Details		fol	Debit	Credit	Balance



<b>Duncan Ltd</b>						<b>C3</b>
Date	Details	fol	Debit	Credit	Balance	

<b>Roger Traders</b>						<b>C4</b>
Date	Details	fol	Debit	Credit	Balance	

<b>Brian Wholesalers</b>						<b>C5</b>
Date	Details	fol	Debit	Credit	Balance	

<b>Jimmy Repairs</b>						<b>C6</b>
Date	Details	fol	Debit	Credit	Balance	



## Exercise 4      Paying Creditors

CREDITORS JOURNAL OF SPRINT TRADERS – APRIL 2035

CJ3

Doc No	Day	Creditor	fol	Creditors Control	Trading Stock	SUNDRY ACCOUNTS		
						Amount	fol	Details
A11	2	Blue Traders		2 000	2 000			
B14	4	Green traders		3 500		3 500		Equipment
C76	7	Purple Traders		3 100	3 100			
D13	9	Green Traders		2 400		2 400		Stationery
E76	13	Blue Traders		1 800		1 800		Advertising
F34	17	Purple Traders		5 600	5 600			
G21	21	Green Traders		9 800	9 800			
H87	25	Purple Traders		1 800		1 800		Packing Materials
J36	27	Blue Traders		3 000	3 000			
K45	30	Purple Traders		800		800		Repairs
				<b>33 800</b>	<b>23 500</b>	<b>10 300</b>		

CASH PAYMENTS JOURNAL OF SPRINT TRADERS – APRIL 2035

CPJ3

Doc No	Day	Name of Payee	fol	Bank	Trading Stock	Creditors Control	SUNDRY ACCOUNTS		
							Amount	fol	Details
200	1	Blue Traders		3 000		3 000			
201	3	Pink Adverts		1 500			1 500	Advertising	
202	5	Purple Traders		2 500		2 500			
203	11	Black Jack		6 900	6 900				
204	14	Xolisa Suppliers		3 800	3 800				
205	16	Auto Repairs		2 100			2 100	Repairs	
206	18	Purple Traders		4 500		4 500			
207	19	Ink Mate		700			700	Stationery	
208	21	Jack Traders		5 000	5 000				
209		Municipality		6 700			6 700	Water & Electricity	
210	23	Green Traders		1 900		1 900			
211		Tuesday Traders		1 500	1 500				
213	24	Friday Packers		800			800	Packing Materials	
214	25	Blue Traders		2 300		2 300			
215	29	Black Jack		5 600	5 600				
216	30	Telkom		3 700			3 700	Telephone	
				<b>52 500</b>	<b>22 800</b>	<b>14 200</b>	<b>15 500</b>		

**General Ledger of .....**

..... **Accounts Section**

<b>Dr</b>		<b>CAPITAL</b>						<b>B</b>		<b>Cr</b>	

<b>Dr</b>		<b>EQUIPMENT</b>						<b>B</b>		<b>Cr</b>	

<b>Dr</b>		<b>TRADING STOCK</b>						<b>B</b>		<b>Cr</b>	

<b>Dr</b>		<b>BANK</b>						<b>B</b>		<b>Cr</b>	

Dr					CREDITORS CONTROL					B		Cr

..... Accounts Section

Dr					SALES					N		Cr

Dr					COST OF SALES					N		Cr

Dr					STATIONERY					N		Cr

Dr					ADVERTISING					N		Cr

Dr		PACKING MATERIALS						N	Cr	

Dr		REPAIRS						N	Cr	

Dr		WATER & ELECTRICITY						N	Cr	

Dr		TELEPHONE						N	Cr	

**Creditors Ledger of .....**

<b>Blue Traders</b>						<b>C1</b>
Date	Details	fol	Debit	Credit	Balance	

<b>Purple Traders</b>						<b>C2</b>
Date	Details	fol	Debit	Credit	Balance	

<b>Green Traders</b>						<b>C3</b>
Date	Details	fol	Debit	Credit	Balance	





## Exercise 5      Paying Creditors

CREDITORS JOURNAL OF SLOW TRADERS – JULY 2027

CJ2

Doc No	Day	Creditor	fol	Creditors Control	Trading Stock	SUNDRY ACCOUNTS		
						Amount	fol	Details
Q11	2	Ice Traders		7 900	7 900			
R14	4	Wind Traders		5 400		5 400		Stationery
S76	7	Snow Traders		6 300	6 300			
T13	9	Ice Traders		8 800	8 800			
U76	13	Snow Traders		1 300		1 300		Advertising
V34	17	Wind Traders		2 500		2 500		Stationery
W21	21	Ice Traders		11 200	11 200			
X87	25	Ice Traders		5 700	5 700			
Y36	27	Snow Traders		3 100	3 100			
Z45	30	Wind Traders		900		900		Repairs
				<b>53 100</b>	<b>43 000</b>	<b>10 100</b>		

CASH PAYMENTS JOURNAL OF SLOW TRADERS – JULY 2027

CPJ2

Doc No	Day	Name of Payee	fol	Bank	Trading Stock	Creditors Control	SUNDRY ACCOUNTS		
							Amount	fol	Details
300	1	Snow Traders		7 000		7 000			
301	3	Sand Adverts		1 700			1 700		Advertising
302	5	Rain Suppliers		6 700	6 700				
303	11	Cash		500			500		Drawings
304	14	Ice Traders		9 000		9 000			
305	16	Fix-It		800			800		Repairs
306	18	Sleet Wholesalers		7 900	7 900				
307	19	Highlight You		1 300			1 300		Stationery
308	21	Wind Traders		6 000		6 000			
309		Municipality		3 100			3 100		Water & Electricity
310	23	Berg Ltd		5 400	5 400				
311		Rain Suppliers		1 200	1 200				
313	24	Snow Traders		3 800		3 800			
314	25	Cash		7 000			7 000		Wages
315	29	Sleet Wholesalers		7 600	7 600				
316	30	Ice Traders		3 500		3 500			
				<b>72 500</b>	<b>28 800</b>	<b>29 300</b>	<b>14 400</b>		

General Ledger of .....

..... Accounts Section

Dr				CAPITAL				B		Cr

Dr				DRAWINGS				B		Cr

Dr				TRADING STOCK				B		Cr

Dr				BANK				B		Cr

Dr					CREDITORS CONTROL					B		Cr	

..... Accounts Section

Dr					SALES					N		Cr	

Dr					COST OF SALES					N		Cr	

Dr					STATIONERY					N		Cr	

Dr		ADVERTISING						N		Cr

Dr		REPAIRS						N		Cr

Dr		WATER & ELECTRICITY						N		Cr

Dr		WAGES						N		Cr

**Creditors Ledger of .....**

Snow Traders						C1
Date	Details		fol	Debit	Credit	Balance

<b>Wind Traders</b>						<b>C2</b>
<b>Date</b>		<b>Details</b>	<b>fol</b>	<b>Debit</b>	<b>Credit</b>	<b>Balance</b>

<b>Ice Traders</b>						<b>C3</b>
<b>Date</b>		<b>Details</b>	<b>fol</b>	<b>Debit</b>	<b>Credit</b>	<b>Balance</b>

