

Question

Plumstead Plumbers is registered for VAT and charges VAT at the standard rate of 15%.

On 1 July 2019, the beginning of the financial year, the following balances appeared in the ledger of Plumstead Plumbers:

	Debit R	Credit R
Capital		118 070
Vehicles	31 000	
Equipment	46 200	
Consumables (plumbing supplies)	30 500	
Debtors control	12 350	
Bank	19 020	
Creditors control		21 000
	139 070	139 070

Transactions for July 2019: (VAT is included where applicable)

- 1 The owner purchased plumbing supplies for the business and paid R5 600 with a personal cheque.
- 2 Paid rent per EFT to Private Prop (commercial rent), R1 800.
- 3 Paid Maloney's, a creditor, R7 200 owing to them for office equipment purchased in June 2019. The purchase of the office equipment was correctly recorded.
- 4 Cash received for services rendered, R4 720.
- 5 Debtor Sunny Seal paid his account of R2 500 in full (receipt no. 82).
- 6 Purchased consumables on credit from CPUT Suppliers for R3 220 less 10% trade discount (invoice no. 082).
- 7 Services rendered on credit to:
E. Edwards R850 (Invoice 133)
T. Thintelo R2 000 (Invoice 134).
- 12 Issued credit note no. 15 for R72 to E. Edwards for an overcharge on Invoice 133.
- 20 Received an invoice from Kolisi Motors for fuel for the vehicle, R220.
- 23 The accountant forgot to pay Mincita, one of the creditors. Mincita charged Plumstead Plumbers with R40 interest on the overdue account.
- 29 Paid salaries and wages, R4 700.
An entity cheque was used to pay the personal insurance of the owner to BGL, R450.
The bank statement showed the bank has charged R171 for bank charges.

Required

Enter the transactions in the general journal of Plumstead Plumbers for July 2019.

NB: Round all amounts off to the nearest Rand.

Introductory Accounting N4 Passed Exam Paper

M Lipman



Introductory Accounting N4 Passed Exam Paper:

South African national bibliography ,1997 Classified list with author and title index **Drum** ,2006 *Current Index to Journals in Education* ,2000 **Introductory Ecology** Peter Cotgreave,Irwin Forseth,2009-04-01 In this age of increasing human domination of the Earth s biological and physical resources a basic understanding of ecology is more important than ever Students need a textbook that introduces them to the basic principles of ecological science one that is relevant to today s world and one that does not overwhelm them with detail and jargon Peter Cotgreave and Irwin Forseth have designed this book to meet the needs of these students by providing a basic synthesis of how individual organisms interact with their physical environment and with each other to generate the complex ecosystems we see around us The unifying theme of the book is biodiversity its patterns causes and the growing worldwide threats to it Basic ecological principles are illustrated using clearly described examples from the current ecological literature This approach makes the book valuable to all students studying ecology Examples have been chosen carefully to represent as wide a range of ecosystems terrestrial and aquatic northern and southern hemisphere and life forms animal plant and microbe as possible Particular attention is paid to consequences of global change on organisms populations ecological communities and ecosystems The end result is a text that presents a readable and persuasive picture of how the Earth s natural systems function and how that functioning may change over the coming century Features include strong coverage of applied and evolutionary ecology applications of ecology to the real world a question orientated approach the only comprehensive treatment of ecology written for the introductory student an emphasis on definitions of key words and phrases an integration of experimental observational and theoretical material examples drawn from all over the world and a wide variety of organisms a logical structure building from the response of individual organisms to physical factors through population growth and population interactions to community structure and ecosystem function suggested further reading lists for each chapter boxes to explain key concepts in more depth dedicated textsite featuring additional information and teaching aids www.blackwellpublishing.com/cotgreave Peter Cotgreave is an animal ecologist who has worked for the University of Oxford and the Zoological Society of London His research interests centre on abundance and rarity within animal communities Irwin Forseth is a plant physiological ecologist who has taught introductory ecology and plant ecology at the University of Maryland since 1982 His research focuses on plant responses to the environment The authors have studied organisms as diverse as green plants insects and mammals in habitats from deserts to tropical rainforests They have worked in ecological research and education in Africa Asia North and South America Europe and the Caribbean *Food and Nutrition Information and Educational Materials Center catalog* Food and Nutrition Information Center (U.S.),1976 **Resources in Education** ,2000-04 *Housing and Urban Development Research Reports* ,1981 [Food and Nutrition Information and Educational Materials Center Catalog](#) Food and Nutrition Information and Educational Materials Center (U.S.),1973

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