

Journals (CPJ and CRJ)

Question 1: Use the following transactions that took place in March 2021 to complete the incomplete Cash Payments Journal (CPJ) of WK Retailers. [12]

Transactions – March 2021:

- 2 Cash was withdrawn at an ATM to pay the weekly expenses, R2 200.
- 7 Ordered 3 boxes of printing paper, R300 each and paid Dobson Stationery by electronic transfer (EFT).
- 11 Paid Telkom electronically, R5 000: the business telephone account R1 000 and the remainder was for the owner's personal telephone account.
- 12 Made an internet payment in favour of Sunnyside Property Development for monthly rent, R12 000.
- 15 Bought equipment, R52 000; pens and markers, R1 177 and merchandise, R4 200 from PPK SA and paid by EFT.

Cash Payments Journal of WK Retailers for March 2021 (CPJ1)

DOC	DAY	NAME OF PAYEE	BANK	STATIONERY	EQUIPMENT	MERCHANDISE	CREDITORY ACCOUNTS		
							AMOUNT	FOL	DETAILS
B/S	2		2 200			2 200			
B/S	7	Dobson Stationery							
B/S	11	Telkom	5 000						
B/S	12	Sunnyside Property Development	12 000				12 000		
B/S	15				4 200				
			52 000	1 177	4 200	2 200	69 000		

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Table of Contents Ems And Accounting Exempler For Grade9 2014

1. Understanding the eBook Ems And Accounting Exempler For Grade9 2014
 - The Rise of Digital Reading Ems And Accounting Exempler For Grade9 2014
 - Advantages of eBooks Over Traditional Books
2. Identifying Ems And Accounting Exempler For Grade9 2014
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Ems And Accounting Exempler For Grade9 2014
 - User-Friendly Interface
4. Exploring eBook Recommendations from Ems And Accounting Exempler For Grade9 2014
 - Personalized Recommendations
 - Ems And Accounting Exempler For Grade9 2014 User Reviews and Ratings
 - Ems And Accounting Exempler For Grade9 2014 and Bestseller Lists
5. Accessing Ems And Accounting Exempler For Grade9 2014 Free and Paid eBooks
 - Ems And Accounting Exempler For Grade9 2014 Public Domain eBooks
 - Ems And Accounting Exempler For Grade9 2014 eBook Subscription Services
 - Ems And Accounting Exempler For Grade9 2014 Budget-Friendly Options

6. Navigating Ems And Accounting Exemplar For Grade9 2014 eBook Formats
 - ePub, PDF, MOBI, and More
 - Ems And Accounting Exemplar For Grade9 2014 Compatibility with Devices
 - Ems And Accounting Exemplar For Grade9 2014 Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Ems And Accounting Exemplar For Grade9 2014
 - Highlighting and Note-Taking Ems And Accounting Exemplar For Grade9 2014
 - Interactive Elements Ems And Accounting Exemplar For Grade9 2014
8. Staying Engaged with Ems And Accounting Exemplar For Grade9 2014
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Ems And Accounting Exemplar For Grade9 2014
9. Balancing eBooks and Physical Books Ems And Accounting Exemplar For Grade9 2014
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Ems And Accounting Exemplar For Grade9 2014
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Ems And Accounting Exemplar For Grade9 2014
 - Setting Reading Goals Ems And Accounting Exemplar For Grade9 2014
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Ems And Accounting Exemplar For Grade9 2014
 - Fact-Checking eBook Content of Ems And Accounting Exemplar For Grade9 2014
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
14. Embracing eBook Trends
 - Integration of Multimedia Elements

- Interactive and Gamified eBooks

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