

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 Question Paper Memo N4

A Gutmann



Introductory Accounting Question Paper Memo N4:

The book delves into Introductory Accounting Question Paper Memo N4. Introductory Accounting Question Paper Memo N4 is a crucial topic that needs to be grasped by everyone, ranging from students and scholars to the general public. The book will furnish comprehensive and in-depth insights into Introductory Accounting Question Paper Memo N4, encompassing both the fundamentals and more intricate discussions.

1. This book is structured into several chapters, namely:
 - Chapter 1: Introduction to Introductory Accounting Question Paper Memo N4
 - Chapter 2: Essential Elements of Introductory Accounting Question Paper Memo N4
 - Chapter 3: Introductory Accounting Question Paper Memo N4 in Everyday Life
 - Chapter 4: Introductory Accounting Question Paper Memo N4 in Specific Contexts
 - Chapter 5: Conclusion
 2. In chapter 1, the author will provide an overview of Introductory Accounting Question Paper Memo N4. The first chapter will explore what Introductory Accounting Question Paper Memo N4 is, why Introductory Accounting Question Paper Memo N4 is vital, and how to effectively learn about Introductory Accounting Question Paper Memo N4.
 3. In chapter 2, this book will delve into the foundational concepts of Introductory Accounting Question Paper Memo N4. This chapter will elucidate the essential principles that must be understood to grasp Introductory Accounting Question Paper Memo N4 in its entirety.
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 5. In chapter 4, the author will scrutinize the relevance of Introductory Accounting Question Paper Memo N4 in specific contexts. This chapter will explore how Introductory Accounting Question Paper Memo N4 is applied in specialized fields, such as education, business, and technology.
 6. In chapter 5, the author will draw a conclusion about Introductory Accounting Question Paper Memo N4. The final chapter will summarize the key points that have been discussed throughout the book.
- The book is crafted in an easy-to-understand language and is complemented by engaging illustrations. This book is highly recommended for anyone seeking to gain a comprehensive understanding of Introductory Accounting Question Paper Memo N4.

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