

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, R460.
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.

Financial Accounting N4 Question Paper And Memorandum

Judd E. Hollander



Financial Accounting N4 Question Paper And Memorandum:

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

1. The book is structured into several chapters, namely:
 - Chapter 1: Introduction to Financial Accounting N4 Question Paper And Memorandum
 - Chapter 2: Essential Elements of Financial Accounting N4 Question Paper And Memorandum
 - Chapter 3: Financial Accounting N4 Question Paper And Memorandum in Everyday Life
 - Chapter 4: Financial Accounting N4 Question Paper And Memorandum in Specific Contexts
 - Chapter 5: Conclusion
 2. In chapter 1, the author will provide an overview of Financial Accounting N4 Question Paper And Memorandum. The first chapter will explore what Financial Accounting N4 Question Paper And Memorandum is, why Financial Accounting N4 Question Paper And Memorandum is vital, and how to effectively learn about Financial Accounting N4 Question Paper And Memorandum.
 3. In chapter 2, this book will delve into the foundational concepts of Financial Accounting N4 Question Paper And Memorandum. The second chapter will elucidate the essential principles that must be understood to grasp Financial Accounting N4 Question Paper And Memorandum in its entirety.
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 6. In chapter 5, this book will draw a conclusion about Financial Accounting N4 Question Paper And Memorandum. 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 Financial Accounting N4 Question Paper And Memorandum.

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