

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- 2 Cash was withdrawn at an ATM to pay the weekly expenses, R2 200.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	PPK SA			52 000	4 200			
			57 177	1 177	4 200	2 200	69 000		

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Table of Contents Grade 9 Ems Journals Ed

1. Understanding the eBook Grade 9 Ems Journals Ed
 - The Rise of Digital Reading Grade 9 Ems Journals Ed
 - Advantages of eBooks Over Traditional Books
2. Identifying Grade 9 Ems Journals Ed
 - 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 Grade 9 Ems Journals Ed
 - User-Friendly Interface
4. Exploring eBook Recommendations from Grade 9 Ems Journals Ed
 - Personalized Recommendations
 - Grade 9 Ems Journals Ed User Reviews and Ratings
 - Grade 9 Ems Journals Ed and Bestseller Lists
5. Accessing Grade 9 Ems Journals Ed Free and Paid eBooks
 - Grade 9 Ems Journals Ed Public Domain eBooks
 - Grade 9 Ems Journals Ed eBook Subscription Services

- Grade 9 Ems Journals Ed Budget-Friendly Options
- 6. Navigating Grade 9 Ems Journals Ed eBook Formats
 - ePub, PDF, MOBI, and More
 - Grade 9 Ems Journals Ed Compatibility with Devices
 - Grade 9 Ems Journals Ed Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Grade 9 Ems Journals Ed
 - Highlighting and Note-Taking Grade 9 Ems Journals Ed
 - Interactive Elements Grade 9 Ems Journals Ed
- 8. Staying Engaged with Grade 9 Ems Journals Ed
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Grade 9 Ems Journals Ed
- 9. Balancing eBooks and Physical Books Grade 9 Ems Journals Ed
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Grade 9 Ems Journals Ed
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Grade 9 Ems Journals Ed
 - Setting Reading Goals Grade 9 Ems Journals Ed
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Grade 9 Ems Journals Ed
 - Fact-Checking eBook Content of Grade 9 Ems Journals Ed
 - 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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