

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- 2 Cash was withdrawn at an ATM to pay the weekly expenses, R2 200.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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