



ACTIVITY 6.1

Surname, Name:

Date:

Grade:

1.

Date	Debtors' balance	Provision for bad debts	Provision for bad debts adjustment
28 February 2005	R34 500		
28 February 2006	R56 800		
28 February 2007	R47 600		

2.

No.	Ledgers		Owner's equity	Assets	Liabilities
	Debit	Credit			
2006					
2007					

3.

GENERAL JOURNAL OF BESSIE BLOSSOMS			FEBRUARY 2006				GJ1
Day	Details	Fol	Debtors Control				
			Debit	Credit	Debit	Credit	

General Ledger of Am-Ca Stores									
Date		Details	Fol	Amount	Date		Details	Fol	Amount
Balance sheet accounts section									
Accrued Expenses									
								B18	
					2012 Jun	30	Telephone	GJ6	3 680
Accrued Income									
								B19	
2012 Jun	30	Commission received	GJ6	28 700					
		Interest on fixed deposit	GJ6	2 400					
		Interest on savings account	GJ6	625					
				31 725					
Consumables on Hand									
								B20	
2012 Jun	30	Stationery	GJ6	280					
		Consumables	GJ6	2 470					
				2 750					
Prepaid Expenses									
								B21	
2012 Jun	30	Advertisements	GJ6	3 000					
		Insurance	GJ6	7 600					
				10 600					
Income Received in Advance									
								B22	
					2012 Jun	30	Rent received	GJ6	7 800
Nominal accounts section									
Commission Received									
								N4	
2012 Jun	30	Profit and loss account	GJ7	145 200	2012 Jun	30	Balance	b/d	116 500
							Accrued income	GJ6	28 700
				145 200					145 200

