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ACTIVITY 1

General Ledger of KEVIN'S KICK Balance Sheet Accounts Section

Dr

Cr

date	Day	Details	Fol	Amount	Date	Day	Details	Fol	Amount
		C-		CAPITAL			C+	B1	
2021 APRIL	30	BALANCE	C/D	83 000	2021 APRIL	1	BALANCE	B/D	20 000
						30	BANK	CRJ2	63 000
				83 000					83 000
					MAY	1	BALANCE	B/D	83 000
				DRAWINGS				B2	
2021 APR	30	BANK	CPJ2	9 500	2021 APR	30	BALANCE	C/D	9 500
				9500					9500
MAY	1	BALANCE	B/D	9500					
				TRADING STOCK				B6	
2021 APR	30	BANK	CPJ2	11 500	2021 APR	30	COST OF SALES	CRJ2	15 000
	30	BALANCE	C/D	3 500					
				15 000					15 000
					MAY	1	BALANCE	B/D	3500
				DEBTORS CONTROL				B7	
2021 APR	1	BALANCE	B/D	10 000	2021 APR	30	BANK	CRJ2	7000
						30	BALANCE	C/D	3000
				10000					10 000
MAY	1	BALANCE	B/D	3000					

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				BANK				B8	
2021 APR	1	BALANCE	B/D	13000	2021 APR	30	TOTAL PAYMENTS	CPJ2	26 000
	30	TOTAL RECEIPTS	CRJ2	89 000		30	BALANCE	C/D	76 000
				102 000					102 000
MAY	1	BALANCE	B/D	76 000					
		NOMINAL SHEET ACCOUNTS SECTION							
		I-		SALES			I +	N1	
					2021 APR	1	TOTAL	B/D	6000
						30	BANK	CRJ2	19 000
									25 000
				COST OF SALES				N2	
2018 OCT	1	TOTAL	B/D	1000					
	30	TRADING STOCK	CRJ2	15 000					
				16 000					

2021 APR	30	BANK	CPJ2	5000				N3	
				5000					

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Cash Receipts Journal for Unathi's Umbrellas fro September 2021											
DOC	DAY	DETAILS	FOL	ANALYSIS OF RECEIPT	BANK	SALES	COST OF SALES	DEBTORS CONTROL	SUNDRY ACCOUNT		
									AMOUNT	FOL	DETAILS
B/S	1	UNATHI MAKINANA			10 000				10 000		CAPITAL
CRR	2	SALES		6 000	6000	6 000	3750				
CRR	12	SALES		23 000	23 000	23 000	14 375				
B/S		M MEYER			8200			8 200			
CRR	28	SALES		10000	10 000	10000	6250				
					57 200	39 000	24 375	8 200	10 000		

Cash PAYMENTS Journal for Unathi’s Umbrellas for September 2021										
DOC	DAY	DETAILS	FOL	BANK	STATIONERY	TRADING STOCK	CREDITORS CONTROL	SUNDRY ACCOUNT		
								AMOUNT	FOL	DETAILS
B/S	21	J BOTHA		8 900	1200	6 800		900		CONSUMABLES
B/S	24	DR R MITCHELL		600				600		DRAWINGS
B/S		CASH		12 000				12 000		WAGES
B/S	30	UNATHI'S UMBRELLAS		3450			3450			
				24 950	1200	6 800	3450	13 500		

DEBTORS JOURNAL OF Unath's Umbrellas for September 2021					
DOC	DAY	DETAILS	FOL	SALES	COST OF SALES
INV 27	2	M MEYER		4 400	2750
INV 28	28	S SPRING		3 200	2000
				7 600	4750

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Creditors Journal for Unathi’s Umbrellas for September 2021										
DOC	DAY	DETAILS	FOL	Creditors Control	STATIONERY	TRADING STOCK		SUNDRY ACCOUNT		
								AMOUNT	FOL	DETAILS
INV 8	4	JP SUPPLIERS		6900		6 900				
INV 9		VW		235 000				235 000		VEHICLE
				241 900	0	6900		235 000		

AFFECTS ON THE ACCOUNTING EQUATION					
NR.	ACCOUNT DR	ACCOUNT CR	ASSETS	OWNERS EQUITY	LIABILITY
1	BANK	DEBTORS CONTROL	+ 800 - 800	0	0
2	BANK	SALES	+ 3000	+ 3000	0
	COST OF SALES	TRADING STOCK	- 1500	-1500	0
3	BANK	LOAN	+65 00	0	+65 00
4	BANK	CAPITAL	+20 000	+20 000	0
5	RATES AND TAXES	BANK	- 6000	- 6000	0
6	EQUIPMENT	BANK	+ 12 000 - 12 000	0	0