#### CASH RECEIPTS JOURNAL OF

Doc			Analysis of				Sundry accour	nts	
no	Day	Details	of receipts	Bank			Amount	Details	fol

#### CASH PAYMENTS JOURNAL OF

Doc						Sundry accou	nts	
no	Day	Name of Payee	Bank			Amount	Details	fol
								Ι
								1

# CREDITORS JOURNAL OF

Doc			Creditors			Sundry accou	nts	
no	Day	Creditor	control			Amount	Details	fol

#### DEBTORS JOURNAL OF

Doc no	Day	Debtor	fol	Sales	Cost of sales

# CREDITORS ALLOWANCES JOURNAL OF

Doc			Creditors			Sundry accou	nts	
no	Day	Creditor	control			Amount	Details	fol

### DEBTORS ALLOWANCES JOURNAL OF

Doc no.	Day	Debtor	fol	Debtors allowances	Cost of sales

# PETTY CASH JOURNAL OF

Doc								Sundry acc	ounts	
no	Day	Details	Petty cash	eny cash				Amount	Details	fol

GEN	ERAL JOURNAL OF			Debtors con	trol	Creditors co	ntrol
Day	Details	Debit	Credit	Debit	Credit	Debit	Credit

# Bank reconciliation

# Activity

#### Cash Receipts Journal of

Doc				Debtors	Sundry accou	Details	
no	Day	Details	Bank	control	Amount	Details	

#### Cash Payments Journal of

Doc				control	Sundry accourt	nts
no	Day	Name of Payee	Bank		Amount	Details


General Ledger of .....

Bank

.....

Bank Reconciliation Statement on

Activity no.: .....

# Wages journal of ...... for the week ended .....

- ·	Norma	Normal time		time	Gross Wage		Deductions	Deductions			Emplo	oyers contrib	oution
Employee	Hours	Rate	Hours	Rate	wage				Total	Net Wages			Total

Exercise no.: .....

Salaries journal of
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	Gross		Dedu	uctions			Cheque no	Empl	oyers contribu	ution
Employee	Salary				Total	Net Salary	oneque no			Total


Creditors Ledger of .	
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Da	ate	Details	fol	Debit	Credit	Balance

Da	ite	Details	fol	Debit	Credit	Balance

Da	ate	Details	fol	Debit	Credit	Balance

Debtors Ledger of .....

Da	ate	Details	fol	Debit	Credit	Balance

Da	ite	Details	fol	Debit	Credit	Balance

Da	ate	Details	fol	Debit	Credit	Balance

# The Accounting Equation

no.	ASSETS		OWNERS EQUITY		LIABILITIES		
	Effect	Reason	Effect	Reason	Effect	Reason	

Analysing transactions

No.	Source document	Subsidiary journal	Account to be debited	Account to be credited	Amount

# ACCOUNTING EQUATION

No.	Source document	Journal	Account to be debited	Account to be credited	А	OE	L