

Fussy Pet Foods - Cash Payments Journal

John started Fussy Pet Foods on 1 June 2013 and entered into the following transactions during the month:

<u>Day</u>	<u>Details</u>
2	John purchased stock for the business from Pet Supplies for R1 500 and paid using Chq 001
4	He paid rent on the business premises to LandLet using Chq 002. R7 800
7	He cashed Chq 003 to pay wages of R800
10	John purchased stock from Crazy Cat for R3 650, and paid with Chq 004
12	He purchased stock from The Dog House on credit for R 1 740
14	He cashed Chq 005 to pay wages of R850
21	Chq 006 was cashed to pay wages of R830
27	John paid R670 to the JHB Council for electricity using Chq 007

Required:

- 1 Prepare Cash Payments Journal for Fussy Pet Foods for June
- 2 Post the Cash Payments Journal to the General Ledger

CHQ NO	DAY	DETAILS	FOL	BANK	PURCHASES	WAGES	SUNDRY ACCOUNTS		
							AMOUNT	FOL	DETAILS

CHQ NO	DAY	DETAILS	FOL	BANK	PURCHASES	WAGES	SUNDRY ACCOUNTS		
							AMOUNT	FOL	DETAILS
001	2	Pet Supplies		1 500	1 500				
002	4	LandLet		7 800			7 800	N3	Rent
003	7	Cash		800		800			
004	10	Crazy Cat		3 650	3 650				
005	14	Cash		850		850			
006	21	Cash		830		830			
007	27	JHB Council		670			670	N4	Electricity

16 100 5 150 2 480 8 470
 B1 N1 N2

General Ledger entries - Fussy Pet Food CPJ

Format

DR

CR

<u>Date</u>	<u>Details</u>	<u>Fol</u>	<u>Amount</u>	<u>Date</u>	<u>Details</u>	<u>Fol</u>	<u>Amount</u>

<u>Date</u>	<u>Details</u>	<u>Fol</u>	<u>Amount</u>	<u>Date</u>	<u>Details</u>	<u>Fol</u>	<u>Amount</u>

<u>Date</u>	<u>Details</u>	<u>Fol</u>	<u>Amount</u>	<u>Date</u>	<u>Details</u>	<u>Fol</u>	<u>Amount</u>

<u>Date</u>	<u>Details</u>	<u>Fol</u>	<u>Amount</u>	<u>Date</u>	<u>Details</u>	<u>Fol</u>	<u>Amount</u>

<u>Date</u>	<u>Details</u>	<u>Fol</u>	<u>Amount</u>	<u>Date</u>	<u>Details</u>	<u>Fol</u>	<u>Amount</u>

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General Ledger entries - Fussy Pet Food CPJ

Solution

DR Bank B1 CR

Date	Details	Fol	Amount	Date	Details	Fol	Amount
				30-Jun	Payments	CPJ1	16 100

Purchases N1

Date	Details	Fol	Amount	Date	Details	Fol	Amount
30-Jun	Bank	CPJ1	5 150				

Wages N2

Date	Details	Fol	Amount	Date	Details	Fol	Amount
30-Jun	Bank	CPJ1	2 480				

Rent N3

Date	Details	Fol	Amount	Date	Details	Fol	Amount
07-Jun	Bank	CPJ1	7 800				

Electricity N4

Date	Details	Fol	Amount	Date	Details	Fol	Amount
27-Jun	Bank	CRJ1	670				

16 100

16 100