



Department of Education, Sabaragamuwa/weekly school

week- October 1

Subject-Accounting

Grade-12

Prepared by -
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Competency 4.0 – Posts transactions to the ledger using prime entry books.

Competency Level 4.1- Evaluates the importance of maintaining prime entry books.

1. Kalpanie Enterprise purchased 100pcs children's clothes at Rs.800 each for sale from Sadeepa Fashion for cash. However, due to a change in design they returned 10pcs of the children's clothes.

In relation to Kalpanie Enterprise:

- i. Name the original documents
- ii. According to the original documents name the relevant books of prime entry.
- iii. Name the original documents and books of prime entry for Sadeepa Fashion.

2. "Nisha Book Shop" who is in the business of purchase and sale of stationery purchased 10 wooden chairs @ Rs.1,500/- each for cash. Selecting the original document/s relevant to this transaction.

- i. Payment Voucher - Payments Journal
- ii. Journal Voucher - General Journal
- iii. Invoice - Purchases Journal
- iv. Debit Note - General Journal
- v. Invoice - Sales Journal