



Department of Education, Sabaragamuwa/weekly school

week- October 2

Subject-Accounting

Grade-12

Prepared by -
Zonal Education Office, Rathnapura.

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

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

3. The Purchases invoice of a business is given below:

INVOICE				
Maduri Enterprise				
Samanala Mawatha				
Pelmadulla.				
Tharaka Enterprise				
1st Lane,			Invoice No. : 0048	
Ratnapura			Date: 2016.01.05	
Item No.	Description	Quantity	Unit Price (Rs.)	Value (Rs.)
1	Exercise books - 80 pages	500	30	15,000
2	CR books - 120 pages	200	90	18,000
3	Drawing books	100	150	15,000
4	Pastel boxes	100	60	6,000
				54,000
	Less: Discount 10%			-5,400
				48,600
(Rupees Forty eight thousand six hundred only)				
Note: For cash payment before 2016/01/31 discount 5%				

			Sgd. Manager	

After careful observation of the above invoice write down 06 main points therein.

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.