



Department of Education, Sabaragamuwa/weekly school

week- October 3

Subject-Accounting

Grade-12

Prepared by -
Zonal Education Office, Rathnapura.

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

Competency Level 4.2 – Records cash transactions of a business.

On 2017.04.01 Thilina deposited Rs.800,000 in the business bank account to commence his trading business. Given below are the transactions that took place during the month of April.

Transaction date	Description	Receipt No.	Voucher No.	Cheque No.	Amount (Rs.)
2017.04.01	Cash purchases		1	800400	120,000
2017.04.02	Purchase of furniture & fittings		2	800401	80,000
2017.04.02	Cash sales	2		712520	200,000
2017.04.03	Purchases from Athula				100,000
2017.04.04	Sales on credit to Venura				150,000
2017.04.05	Payment to Petty Cashier		3	800402	10,000
2017.04.06	Paid transport for goods inwards		4	800403	5,000
2017.04.07	Credit purchases from Thushan				80,000
2017.04.08	Credit sales to Chatura				90,000
2017.04.08	Loan from People's Bank	3			300,000
2017.04.09	Paid Athula. Discount received Rs.5,000		5	800404	95,000
2017.04.10	Received payment from Venura. Discount allowed 10%			620703	135,000
2017.04.12	Cash sales	5		cash	250,000
2017.04.14	Paid Building rent		6	800405	20,000
2017.04.15	Cash purchases		7	800406	110,000
2017.04.18	Paid Thushan - Discount received 10%		8	800407	72,000
2017.04.22	Receipts from Chathura - Discount allowed 10%	6		cash	81,000
2017.04.25	Paid wages		9	800408	10,000
2017.04.26	Drawings by Thilina		10	800409	10,000
2017.04.28	Commission received	7		cash	8,000

Enter the above transactions of Thilina's business in the Cash Receipts Journal and Cash Payments Journal and then post them to the General Ledger.

