



Department of Education, Sabaragamuwa/weekly school

week- December 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 4.5 – Maintains records related to trading goods purchased on credit.

Purchases Journal						
Date	Invoice No.	Supplier	Value (Rs.)	VAT 10%	Total Value (Rs.)	Ledger Folio
05/03/2017	224	Neetha	4,500	450	4,950	
08/03/2017	315	Geetha	12,800	1,280	14,080	
12/03/2017	228	Seetha	8,200	820	9,020	
18/03/2017	418	Vineetha	6,000	600	6,600	
25/03/2017	820	Amitha	9,500	950	10,450	
Transferred to General Ledger			41,000	4,100	45,100	

Returns Outwards Journal						
Date	Debit Note No.	Supplier	Value (Rs.)	VAT 10%	Total Value (Rs.)	Ledger Folio
10/03/2017	42	Geetha	1,500	150	1,650	
22/03/2017	43	Vineetha	800	80	880	
Transferred to General Ledger			2,300	230	2,530	

Note: The VAT rate is 10%.

Required:

Record the above information to the ledger as at the relevant dates.

