

Part A Cash Journals
JJs Cash Receipts Journal

Date	Particulars		Unbanked	Bank	GST	Jeans Sales	Jewellery Sales	Other
9-May	Jeans sales	EFT	5,974.90		779.33	5,195.57		
	Jewellery sales	EFT	729.34	6,704.24	95.13		634.21	
	Jeans sales		2,961.20		386.24	2,574.96		
	Jewellery sales		375.90	3,337.10	49.03		326.87	
10-May	Office Equipment	EFT	1,150.00		150.00			1,000.00
	Jeans sales	EFT	5,118.68		667.65	4,451.03		
	Jewellery sales	EFT	2,080.80	8,349.48	271.41		1,809.39	
	Jeans sales		1,746.50		227.80	1,518.70		
	Jewellery sales		916.70	2,663.20	119.57		797.13	
	Jewellery sales	DC		174.28	22.73		151.55	
				21,228.30	2,768.91	13,740.24	3,719.15	1,000.00

JJs Cash Payments Journal

Date	Particulars		Bank	GST	Wages	Purchases	Drawings	Other
8-May	Drawings		177.48				177.48	
9-May	Insurance		472.65	61.65				
9-May	Purchases		4,716.79	615.23		4,101.56		411.00
9-May	Wages		2,576.46		2,576.46			
9-May	Office Equipment		2,300.00	300.00				2,000.00
10-May	Drawings		3,185.25				3,185.25	
10-May	Purchases		2,604.70	339.74		2,264.96		
	Interest on loan		317.37					317.37
	Loan		500.00					500.00
			16,850.70	1,316.63	2,576.46	6,366.51	3,362.73	3,228.37

Exercise Thirteen (continued...)

Part B Bank reconciliation

Bank

1-May	Balance			3,100.00	Dr
10-May	Cash Receipts	21,228.30		24,328.30	Dr
	Cash Payments		16,850.70	7,477.60	Dr

JJ's

Bank Reconciliation Statement as at 31 July 2011

Closing bank statement balance		\$2,254.87
Add deposits not on the bank statement		
EFTPOS deposit	8,349.48	
Cash deposit	2,663.20	11,012.68
		\$13,267.55
Less withdrawals not on the bank statement		
Drawings	3,185.25	
Purchases	2,604.70	-5,789.95
Closing balance in general ledger bank account		\$7,477.60

Part C General Ledger

JJs General Ledger

Bank

No. 101

1-May	Balance			3,100.00	Dr
10-May	Cash Receipts	21,228.30		24,328.30	Dr
	Cash Payments		16,850.70	7,477.60	Dr

Inventory

No. 102

1-May	Balance			4,300.00	Dr
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Office Equipment

No. 151

1-May	Balance			35,000.00	Dr
10-May	Bank	2,000.00		37,000.00	Dr
10-May	Bank		1,000.00	36,000.00	Dr

GST

No. 201

1-May	Balance			400 4,200.00	Cr
10-May	Bank		2,768.91	3,968.91	Cr
10-May	Bank	1,316.63		2,652.28	Cr

3,168.91

1,852.28

Loan

No. 251

1-May	Balance			6,000.00	Cr
10-May	Bank	500.00		5,500.00	Cr

Jeans Sales**No. 401**

10-May	Bank		13,740.24	13,740.24	Cr
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Jewellery Sales**No. 402**

10-May	Bank		3,719.15	3,719.15	Cr
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Insurance**No. 511**

10-May	Bank	411.00		411.00	Dr
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Wages**No. 521**

10-May	Bank	2,576.46		2,576.46	Dr
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Purchases**No. 501**

10-May	Bank	6,366.51		6,366.51	Dr
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Interest on loan**No. 591**

10-May	Bank	317.37		317.37	Dr
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Drawings**No. 302**

10-May	Bank	3,362.73		3,362.73	Dr
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Capital**No. 301**

1-May	Balance			35,200.00	Cr
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JJs Trial Balance as at 10 1May

Bank	7,477.60	
Inventory	4,300.00	
Office Equipment	36,000.00	
GST		2,652.28
Loan		5,500.00
Jeans Sales		13,740.24
Jewellery Sales		3,719.15
Insurance	411.00	
Wages	2,576.46	
Purchases	6,366.51	
Interest on loan	317.37	
Drawings	3,362.73	
Capital		35,200.00
	60,811.67	60,811.67

Kiwi T 'n B Cash Receipts Journal

Date	Particulars	Doc. Ref	Acc. Ref	Unbanked	Bank	GST	Toy Sales	Book Sales	Other
Jul-08	Toy Sales	eft	✓	2,842.99		370.82	2,472.17		
	Book Sales	eft	✓	634.87	3,477.86	82.81		552.06	
	Toy Sales	crt	✓	1,707.80		222.76	1,485.04		
	Book Sales	crt	✓	573.30	2,281.10	74.78		498.52	
15	Toy Sales cash	crt	✓	1,729.80		225.63	1,504.17		
	Shop Equipment	crt	151	575.00	2,304.80	75.00			500.00
	Book Sales	eft	✓		548.92	71.60		477.32	
22	Toy Sales	eft	✓	1,736.07		213.98	1,426.52		
	Book Sales	eft	✓	542.80	2,278.87	63.67		424.43	
	Toy Sales	crt	✓	1,640.50		226.44	1,509.63		
	Book Sales	crt	✓	488.10	2,128.60	70.80		472.00	
29	Toy Sales	eft	✓	2,388.23		311.51	2,076.72		
	Book Sales	eft	✓	587.84	2,976.07	76.67		511.17	
	Toy Sales	crt	✓	1,761.20		229.72	1,531.48		
	Book Sales	crt	✓	877.50	2,638.70	114.46		763.04	
	Toy Sales	DC			322.59	42.08	280.51		198.85
	Dividends received	b/s	421		198.85				698.85
					19,156.36	2,472.72	12,286.24	3,698.55	

Kiwi T 'n B Cash Payments Journal

Date	Particulars	Doc. Ref	Acc. Ref	Bank	GST	Wages	Drawings	Toy Purchases	Book purchases	Other
Jul-02	Drawings	BP	✓	261.82			261.82			
10	Wages	BP	✓	529.12		529.12				
18	Sales Returns	984	406	48.95	6.38					
19	Toy Purchases	BP	✓	4,210.00	549.13			3,660.87		42.57
	Book Purchases	BP	✓	1,460.00	190.43				1,269.57	
24	Wages	BP	✓	542.79		542.79				
	Shop Equipment	985	151	2,875.00	375.00					2,500.00
25	Electricity	DD	513	324.00	42.26					281.74
	Toy Purchases			3,405.78	444.23			2,961.55		
	Insurance	AP	512	465.00	60.65					404.35
29	Bank Fees	b/s	551	63.56						63.56
				14,186.02	1,668.98	1,071.91	261.82	6,622.42	1,269.57	3,292.21

Kiwi T 'n B General Ledger

BANK (101)			
Jul-01	Balance		3,000.00 Dr
31	Cash Receipts	19,156.36	22,156.36 Dr
31	Cash Payments	14,186.02	7,970.34 Cr

Kiwi T 'n B Bank Reconciliation as at 31 July

Closing bank statement balance	5,554.57
Add deposits not on the bank statement	
EFTPOS deposit	2,976.07
cash deposit	2,638.70
	5,614.77
	11,169.34
Less withdrawals not on the bank statement	
Shop equipment (985)	2,875.00
Electricity (DD)	324.00
Closing balance in general ledger bank account	-3,199.00
	7,970.34

Kiwi T 'n B General Ledger

BANK (101)

Jul-01	Balance			3,000.00	Dr
31	Cash Receipts	19,156.36		22,156.36	Dr
31	Cash Payments		14,186.02	7,970.34	Dr

SHOP EQUIPMENT (151)

Jul-01	Balance			9,000.00	Dr
31	Bank		500.00	8,500.00	Dr
	Bank	2,500.00		11,000.00	Dr

GST (201)

Jul-01	Balance			2,000.00	Cr
Jan-00	Bank		2,472.72	4,472.72	Cr
	Bank	1,668.10		2,804.62	Cr

CAPITAL (301)

Jul-01	Balance			10,000.00	Cr
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DRAWINGS (302)

Jul-31	Bank	261.82		261.82	Dr
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TOY SALES (401)

Jul-31	Bank		12,286.24	12,286.24	Cr
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BOOK SALES (402)

Jul-31	Bank		3,698.55	3,698.55	Cr
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DIVIDENDS RECEIVED (421)

Jul-31	Bank		198.85	198.85	Cr
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TOY PURCHASES (501)

Jul-31	Bank	6,622.42		6,622.42	Dr
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BOOK PURCHASES (502)

Jul-31	Bank	1,269.57		1,269.57	Dr
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WAGES (511)

Jul-31	Bank	1,071.91		1,071.91	Dr
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INSURANCE (512)

Jul-24	Bank	404.35		404.35	Dr
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ELECTRICITY (513)

Jul-25	Bank	281.74		281.74	Dr
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BANK FEES (551)

Jul-31	Bank	63.56		63.56	Dr
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SALES RETURNS (406)

Jul-15	Bank	42.57		42.57	Dr
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Trial Balance totals: \$28,988.26

Lazyman's Cleaners Cash Payments Journal

Date	Particulars	Bank	GST	Cleaning Supplies	Drawings	Wages	Advertising	Other
May-02	Vehicle	9,775	1,275					8,500
2	Cleaning Equipment	4,370	570					3,800
4	Cleaning Supplies	1,955	255	1,700				
12	Wages	3,036				3,036		
15	Drawings	368			368			
20	Advertising	322	42				280	
20	Cleaning Supplies	1,748	228	1,520				
25	Advertising	345	45				300	
26	Wages	3,036				3,036		
	Insurance	414	54					360
31	Interest	46						46
31	Bank fees	23						23
		\$25,438	\$2,469	\$3,220	\$368	\$6,072	\$580	\$12,729

Lazyman's Cleaners Cash Receipts Journal

Date	Particulars	Bank	GST	House Cleaning Fees	Motel Cleaning Fees	Other
May-01	Capital	10,000				10,000
1	Loan	4,000				4,000
16	House Cleaning Fees	3,220	420	2,800		
23	House Cleaning Fees	2,530	330	2,200		
31	House Cleaning Fees	2,415	315	2,100		
	Motel Cleaning Fees	3,105	405		2,700	
	Motel Cleaning Fees	3,335	435		2,900	
	Motel Cleaning Fees	2,645	345		2,300	
	House Cleaning Fees	207	27	180		
		\$31,457	\$2,277	\$7,280	\$7,900	\$14,000

Lazymans Cleaners General Ledger

BANK (101)

May-01	Balance			0	Dr
31	Cash Receipts	31,457		31,457	Dr
31	Cash Payments		25,438	6,019	Dr

VEHICLE (201)

May-02	Bank	8,500		8,500	Dr
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CLEANING EQUIPMENT (202)

May-02	Bank	3,800		3,800	Dr
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GST PAID

May-31	Bank	2,469		2,469	Dr
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GST RECEIVED

31	Bank		2,277	2,277	Cr
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CAPITAL

May-01	Bank		10,000	10,000	Cr
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DRAWINGS

May-31	Bank	368		368	Dr
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LOAN

May-01	Bank		4,000	4,000	Cr
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CLEANING FEES RECEIVED

May-31	Bank		7,280	7,280	Cr
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CLEANING SUPPLIES

May-31	Bank	3,220		3,220	Dr
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WAGES

May-31	Bank	6,072		6,072	Dr
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INSURANCE

May-24	Bank	320		320	Dr
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ADVERTISING

May-31	Bank	580		580	Dr
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BANK FEES

May-31	Bank	46		46	Dr
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INTEREST

May-31	Bank	23		23	Dr
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Lazymans Cleaners Bank Reconciliation as at 31 May

Closing bank statement balance	3,949
Add deposits not on the bank statement	
Cash deposit	2,415
	6,364
Less withdrawals not on the bank statement	
Advertising cheque 503	-345
Closing balance in general ledger bank account	6,019
Trial Balance totals: \$29,180	

Digicams Cash Receipts Journal

Date	Particulars	Ref	Unbanked	Bank	GST	Camera & Gear Sales	Printing Fees	Other
27 Apr	Camera & Gear Sales	EFT	4,212.47		549.45	3,663.02		
	Printing Fees	EFT	1,757.13	5,969.60	229.19		1,527.94	
	Loan	DC		5,000.00				5,000.00
28 Apr	Camera & Gear Sales	EFT	5,773.83		753.11	5,020.72		
	Printing Fees	EFT	620.70	6,394.53	80.96		539.74	
29 Apr	Camera & Gear Sales	CRT	4,602.70		600.35	4,002.35		
	Printing Fees	CRT	1,241.80		161.97		1,079.83	
	Printing Equipment	CRT	575.00	6,419.50	75.00			500.00
	Camera & Gear Sales	EFT	4,133.78		539.19	3,594.59		
	Printing Fees	EFT	923.89	5,057.67	120.51		803.38	
30 Apr	Camera & Gear Sales	EFT	3,777.63		492.73	3,284.90		
	Printing Fees	EFT	948.74	4,726.37	123.75		824.99	
	Printing Fees	CRT	362.50	362.50	47.28		315.22	
	Camera & Gear Sales	DC		601.75	78.49	523.26		
	Printing Fees	DC		79.30	10.34		68.96	
				34,611.22	3,862.33	20,088.83	5,160.05	5,500.00

Digicams Cash Payments Journal

Date	Particulars	Bank	GST	Camera & Gear Purchases	Printing Supplies	Drawings	Wages	Other
27 Apr	Advertising	391.38	51.05					340.33
	Wages	2,664.21					2,664.21	
	Wages	2,630.56					2,630.56	
	Drawings	371.25				371.25		
	Printing Equipment	8,050.00	1,050.00					7,000.00
28 Apr	Trends - Camera & Gear Purchases	3,885.00	506.74	3,378.26				
	TNL Ltd - Camera & Gear Purchases	2,460.00	320.87	2,139.13				
	Paperworld - Printing Supplies	1,353.52	176.55		1,176.97			
29 Apr	Telephone	269.45	35.15					234.30
30 Apr	Drawings	84.78				84.78		
	Accountancy Fees	675.82	88.15					587.67
	Bank Fees	102.00						102.00
	Loan	800.00						800.00
	Interest on loan	67.50						67.50
		23,805.47	2,228.50	5,517.39	1,176.97	456.03	5,294.77	9,131.80

Digicams General Ledger

BANK				101
Balance			1,548.94	Dr
Cash Receipts	34,611.22		36,160.16	Dr
Cash Payments		23,805.47	12,354.69	Dr

INVENTORY				102
Balance			12,790.00	Dr

PRINTING EQUIPMENT				151
Balance			23,500.00	Dr
Bank	7,000.00		30,500.00	Dr
Bank		500.00	30,000.00	Dr

SHOP EQUIPMENT				152
Balance			72,000.00	Dr

GST				201
Balance			4,901.50	Cr
Bank		3,862.33	8,763.83	Cr
Bank	2,228.50		6,535.33	Cr

LOAN				261
Balance			9,000.00	Cr
Bank		5,000.00	14,000.00	Cr
Bank	800.00		13,200.00	Cr

CAPITAL				301
Balance			40,000.00	Cr

DRAWINGS				302
Balance			1,127.65	Dr
Bank	456.03		1,583.68	Dr

CAMERA & GEAR SALES				401
Balance			58,432.87	Cr
Bank		20,088.83	78,521.70	Cr

PRINTING FEES				402
Balance			15,480.16	Cr
Bank		5,160.05	20,640.21	Cr

CAMERA & GEAR PURCHASES				501
Balance			9,157.00	Dr
Bank	5,517.39		14,674.39	Dr

PRINTING SUPPLIES				502
Balance			2,098.60	Dr
Bank	1,176.97		3,275.57	Dr

ADVERTISING				511
Balance			297.56	Dr
Bank	340.33		637.89	Dr

WAGES				512
Balance			5,294.77	Dr
Bank	5,294.77		10,589.54	Dr

TELEPHONE				521
Bank	234.30		234.30	Dr

ACCOUNTANCY FEES				522
Bank	587.67		587.67	Dr

BANK FEES				523
Bank	102.00		102.00	Dr

INTEREST ON LOAN				541
Bank	67.50		67.50	Dr

Digicams

Bank reconciliation as at 30 April 2011

Closing bank statement balance		7,941.64
Add deposits not on the bank statement		
EFTPOS deposit	4,726.37	
cash sales	362.50	5,088.87
		13,030.51
Less withdrawals not on the bank statement		
Accountancy fees	675.82	
		-675.82
Closing balance in general ledger bank account		12,354.69

Trial balance totals: \$158,897.24

Miles of Smiles Cash Receipts Journal

Date	Particulars	Un-banked	Bank	GST	Dental Fees	Sales	Other
Sep-07	Dental Fees - EFTPOS	9,108	9,108	1,188	7,920		
	Sales - cash	1,955		255		1,700	
	Dental Fees - Cash	3,105	5,060	405	2,700		
8	Dental Fees - EFTPOS	7,452		972	6,480		
	Sales - EFTPOS	1,380	8,832	180		1,200	
	Dental Fees - Cash	1,035		135	900		
	Office Equipment	1,150	2,185	150			1,000
9	Dental Fees - EFTPOS	8,050		1,050	7,000		
	Sales - EFTPOS	1,495	9,545	195		1,300	
	Dental Fees - cash	1,610		210	1,400		
	Sales - cash	460	2,070	60		400	
10	Dental Fees - EFTPOS	8,280		1,080	7,200		
	Sales - EFTPOS	1,610	9,890	210		1,400	
	Dental Fees - K Peters		299	39	260		
	Dental Fees - A Henare		552	72	480		
			47,541	6,201	34,340	6,000	1,000

Miles of Smiles Cash Payments Journal

Date	Particulars	Bank	GST	Dental Supplies	Wages	Drawings	Other
Sep-07	Insurance	1,725	225				1,500
7	Wages	3,910			3,910		
7	Drawings	1,840				1,840	
7	Wages	3,910			3,910		
7	Dental Supplies	7,866	1,026	6,840			
8	Office Equipment	3,450	450				3,000
8	Rent	6,210	810				5,400
9	Drawings	805				805	
10	Dental Supplies	7,245	945	6,300			
	Interest on Loan	345					345
	Loan	1,000					1,000
	Electricity	713	93				620
	Bank fees	138					138
		39,157	3,549	13,140	7,820	2,645	12,003

Miles of Smiles

Bank Reconciliation as at 10 September

Closing bank statement balance 6,939

Add deposits not on the bank statement

EFTPOS deposit 9,890

Less withdrawals not on the bank statement

Dental supplies 16,829

9,584

Closing balance in general ledger bank account 9,584

**Miles of Smiles General Ledger
Bank (101)**

Sep-01	Balance			1,200	Dr
30	Cash Receipts	47,541		48,741	Dr
	Cash Payments		39,157	9,584	Dr

GST (201)

Sep-01	Balance			6,800	Cr
30	Bank		6,201	13,001	Cr
	Bank	3,549		9,452	Cr

Office Equipment (131)

Sep-01	Balance			24,000	Dr
14	Bank		1,000	23,000	Dr
20	Bank	3,000		26,000	Dr

Dental Equipment (141)

Sep-01	Balance			80,000	Dr
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Loan (210)

Sep-01	Balance			35,700	Cr
28	Bank	1,000		34,700	Cr

Capital (301)

Sep-01	Balance			62,700	Cr
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Dental Fees

Sep-30	Bank		34,340	34,340	Cr
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Sales (401)

Sep-30	Bank		6,000	6,000	Cr
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Insurance (511)

Sep-07	Bank	1,500		1,500	Dr
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Wages (521)

Sep-30	Bank	7,820		7,820	Dr
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Dental Supplies (501)

Sep-30	Bank	13,140		13,140	Dr
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Rent (531)

Sep-19	Bank	5,400		5,400	Dr
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Interest on loan (541)

Sep-28	Bank	345		345	Dr
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Electricity (512)

Sep-30	Bank	620		620	Dr
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Bank Fees (542)

Sep-30	Bank	138		138	Dr
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Drawings (302)

Sep-30	Bank	2,645		2,645	Dr
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Miles of Smiles Trial Balance		
Bank	9,584	
GST		9,452
Office Equipment	26,000	
Dental Equipment	80,000	
Loan		34,700
Capital		62,700
Dental Fees		34,340
Sales		6,000
Insurance	1,500	
Wages	7,820	
Dental Supplies	13,140	
Rent	5,400	
Interest on loan	345	
Bank Fees	138	
Electricity	620	
Drawings	2,645	
	147,192	147,192

Exercise Eighteen – page 72**Kayak Gear and Hire General Ledger****Bank**

1-May	Balance			1,170	Dr
31	Cash Receipts	24,817		25,987	Dr
	Cash Payments		23,270	2,717	Dr

Office Equipment

1-May	Balance			12,000	Dr
16	Bank	2,600		14,600	Dr
28	Bank		600	14,000	Dr

Hire Kayaks

1-May	Balance			24,000	Dr
22	Bank	8,000		32,000	Dr

GST

1-May	Balance			670	Cr
31	Bank		3,237	3,907	Cr
31	Bank	2,352		1,555	Cr

Capital

1-May	Balance			36,500	Cr
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Gear Sales

31-May	Bank		12,200	12,200	Cr
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Kayak Hire

31-May	Bank		8,780	8,780	Cr
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Advertising

4-May	Bank	700		700	Dr
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Gear Purchases

31-May	Bank	4,000		4,000	Dr
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Wages

31-May	Bank	4,968		4,968	Dr
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Telephone and Internet

19-May	Bank	380		380	Dr
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Drawings

31-May	Bank	270		270	Dr
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Kayak Gear and Hire Trial Balance as at 31 May

Bank	2,717	
Office Equipment	14,000	
Hire Kayaks	32,000	
GST		1,555
Capital		36,500
Gear Sales		12,200
Kayak Hire		8,780
Advertising	700	
Gear Purchases	4,000	
Wages	4,968	
Telephone and Internet	380	
Drawings	270	
	59,035	59,035

Part A

Tihoi Café and Crafts Cash Receipts Journal									
Date	Particulars		Un-banked	Bank	GST	Café Sales	Craft Sales	Other	
Jun 7	Café Sales	crt	1,269.70		165.61	1,104.09			
	Craft Sales	crt	896.50	2,166.20	116.93		779.57		
	Café Sales	eft	2,431.92		317.21	2,114.71			
	Craft Sales	eft	1,546.70	3,978.62	201.74		1,344.96		
Jun 8	Café Sales	eft	2,009.47		262.10	1,747.37			
	Craft Sales	eft	1,906.04	3,915.51	248.61		1,657.43		
Jun 9	Café Sales	eft	2,613.24		340.86	2,272.38			
	Craft Sales	eft	1,569.55	4,182.79	204.72		1,364.83		
Jun 10	Café Sales	crt	2,005.40		261.57	1,743.83			
	Craft Sales	crt	1,801.70	3,807.10	235.00		1,566.70		
	Café Sales	eft	2,753.15		359.11	2,394.04			
	Craft Sales	eft	1,293.69	4,046.84	168.74		1,124.95		
	Dividends received	bs		362.95				362.95	
	Shop Equipment	dc		460.00	60.00			400.00	
				22,920.01	2,942.23	11,376.42	7,838.42	762.95	

Tihoi Café and Crafts Cash Payments Journal

Date	Particulars	Bank	GST	Café Purchases	Craft Purchases	Drawings	Wages	Other
Jun 7	Craft purchases	2,682.45	349.88		2,332.57			
Jun 8	Shop Equipment	7,360.00	960.00					6,400.00
	Wages Hana	985.65					985.65	
	Wages Jay	937.25					937.25	
Jun 9	Drawings	236.14				236.14		
Jun 10	Accountancy Fees	427.79	55.80					371.99
	Café purchases	2,656.37	346.48	2,309.89				
	Electricity	295.74	38.57					257.17
	Drawings	113.45				113.45		
	Loan	700.00						700.00
	Interest	110.83						110.83
	Insurance	373.24	48.68					324.56
		16,878.91	1,799.42	2,309.89	2,332.57	349.59	1,922.90	8,164.54

Part B

Tihoi Café and Crafts General Ledger

Bank		No.	101
Jun 7	Balance		-3,190.80 Cr
Jun 10	Cash receipts	22,920.01	19,729.21 Dr
	Cash payments	16,878.91	2,850.30 Dr

Tihoi Café and Crafts Bank Reconciliation Statement

Bank statement balance		-1623.74
Add deposit not there		
cash deposit	3807.1	
EFTPOS deposit	4046.84	7853.94
		6230.2
Less withdrawals not there		
accountancy fees	427.79	
café purchases	2656.37	
electricity	295.74	-3379.9
Bank account balance		2850.3

Part C

Tihoi Café and Crafts General Ledger

Bank account see Part B

GST

No. 201

Jun 7	Balance			110.20	Cr
Jun 10	Bank		2,942.23	3,052.43	Cr
	Bank	1,799.42		1,253.00	Cr

Loan

No. 271

Jun 7	Balance			14,000.00	Cr
Jun 10	Bank	700.00		13,300.00	Cr

Café and Craft Inventory

No. 211

Jun 7	Balance			5,400.00	Dr
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Shop Equipment

No. 241

Jun 7	Balance			73,000.00	Dr
Jun 10	Bank	6,400.00		79,400.00	Dr
	Bank		400.00	79,000.00	Dr

Café Sales

No. 401

Jun 7	Balance			12,890.73	Cr
Jun 10	Bank		11,376.42	24,267.15	Cr

Craft Sales

No. 402

Jun 7	Balance			9,459.15	Cr
Jun 10	Bank		7,838.42	17,297.57	Cr

Dividends Received

No. 451

Jun 10	Bank		362.95	362.95	Cr
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Café Purchases

No. 501

Jun 7	Balance			6,549.51	Dr
Jun 10	Bank	2,309.89		8,859.40	Dr

Craft Purchases

No. 502

Jun 7	Balance			4,260.00	Dr
Jun 10	Bank	2,332.57		6,592.57	Dr

Accountancy Fees

No. 521

Jun 10	Bank	371.99		371.99	Dr
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Electricity

No. 522

Jun 7	Balance			832.59	Dr
Jun 10	Bank	257.17		1,089.76	Dr

Insurance

No. 523

Jun 7	Balance			289.64	Dr
Jun 10	Bank	324.56		614.20	Dr

Interest

No. 541

Jun 7	Balance			119.14	Dr
Jun 10	Bank	110.83		229.97	Dr

Wages

No. 531

Jun 7	Balance			10,800.00	Dr
Jun 10	Bank	1,922.90		12,722.90	Dr

Capital

No. 301

Jun 7	Balance			65,000.00	Cr
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Drawings

No. 302

Jun 7	Balance			3,400.00	Dr
Jun 10	Bank	349.59		3,749.59	Dr

Tihoi Café and Crafts Trial Balance as at 10 June

Bank	2,850.30	
GST		1,253.00
Loan		13,300.00
Café and Craft Inventory	5,400.00	
Shop Equipment	79,000.00	
Café Sales		24,267.15
Craft Sales		17,297.57
Dividends Received		362.95
Café Purchases	8,859.40	
Craft Purchases	6,592.57	
Accountancy Fees	371.99	
Electricity	1,089.76	
Insurance	614.20	
Interest	229.97	
Wages	12,722.90	
Capital		65,000.00
Drawings	3,749.59	
	\$121,480.67	\$121,480.67

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