A2 Books of Original Entry and Types of Legers Chapter 5 Books of original entry and ledgers (II)

)

discounts received

					Cash b	ook	hore.				
Date		Details	Discount	Cash	Bank	Date		Details	Discount	Cash	Bank
2005			\$	\$	\$	2005)		\$	\$	\$
May	1	Balance c/d		2,900	6,540	May	8	S Long	40	960	
"	2	H Kut	60	1,140		u	11	Cash			300
"	11	Bank		300		"	25	Wages		920	
"	16	K Chen	140		2,660	"	28	W Au	132		4,268
"	22	Rent revenue		3,000		"	29	Drawings		2,000	
						"	30	Balance c/d		3,460	4,632
			<u>200</u>	<u>7,340</u>	<u>9,200</u>				<u>172</u>	<u>7,340</u>	<u>9,200</u>

只有現金、支票、銀行存款交易才入現金簿

discounts allowed

現金簿/銀行存款帳入帳

1. Balance b/d

- 2. => 增加銀行存款 => 借記銀行存款 => 入左 => 對應帳戶 => 增加銀行存款項目名稱 => 減少銀行存款 => 貸記銀行存款 => 入右 => 對應帳戶 => 減少銀行存款項目名稱
- 3. Balance c/d

例子: The account balances of Jacky Company as at 1 March 2021 are as follows:

	\$	
Bank	800	Cr
Cash	18 500	
Trade receivables - Mandy	5 600	
Trade payables - Vincy	4 880	
Inventory (550 units)	16 500	
Prepaid operating expense (for March)	1 000	

The transactions of Jacky Company during March 2021 are as follows:

- 2 Mandy settled the balance on 1 March by cheque with a cash discount of 5%.
- 3 Paid \$2 400 cash to Vincy to settle half of the outstanding amount on 1 March.
- 6 Purchased goods of \$32 each from Paul by cheque for \$14 400.
- 8 Purchased 2 000 units of goods from Perry on credit. The unit list price and trade discount were \$36 and 5% respectively.
- 10 A customer, Suki, purchased 220 units of goods at \$55 each by cheque.
- 15 A customer, Susan, purchased 1 500 units of goods on credit at \$54 each. She would receive a cash discount of 4% for settlement within 15 days.
- 24 Susan settled the outstanding amount by cheque.
- 25 Paid \$12 300 operating expenses for March in cash.
- 31 Paid carriage inwards of \$2 700 for March by cheque.

REQUIRED: Prepare a three-column cash book for the month ended 31 March 2021. •

Cash Book									
Date	Particulars	Discount	Cash	Bank	Date	Particulars	Discount	Cash	Bank
2021		\$	\$	\$	2021		\$	\$	\$