

**EXTRA ACTIVITIES ON CREDITORS AND CREDITORS ALLOWANCES  
GR. 9 EMS - TERM 3**

**TEACHER'S GUIDE**

**Activity 3.11A (Add after Activity 3.11, LB p. 122)**

**CREDITORS JOURNAL OF SLICK AND SHICK - MAY 2014**

**CJ2**

Doc. no.	Day	Creditor	Fol.	Creditors control		Trading stock		Packing material		Sundry accounts		
										Amount	Fol.	Detail
551	5	Boutique Suppliers		8 000	00	8 000	00					
552		Cargo Wholesalers		450	00			450	00			
553	7	Cargo Wholesalers		565	00					565	00	Stationery
554	17	Boutique Suppliers		9 768	00	9 768	00					
				<b>18 783</b>	<b>00</b>	<b>17 768</b>	<b>00</b>	<b>450</b>	<b>00</b>	<b>565</b>	<b>00</b>	

**CREDITORS ALLOWANCES JOURNAL OF SLICK AND SHICK - MAY 2014**

**CAJ2**

Doc. no.	Day	Creditor	Fol.	Creditors control		Trading stock		Packing material		Sundry accounts		
										Amount	Fol.	Detail
11	9	Cargo Wholesalers		149	00					149	00	Stationery
12	18	Boutique Suppliers		1 257	00	1 257	00					
				<b>1 406</b>	<b>00</b>	<b>1 257</b>	<b>00</b>			<b>149</b>	<b>00</b>	

Adapted from VIVA EMS, Vivlia Publishers: [www.vivlia.co.za](http://www.vivlia.co.za)

### Activity 3.16A (Add to LB p. 139)

#### Cash Payments Journal of "Sweets for all" for April 2014

CPJ 4

Doc	Day	Name of payee	Fol	BANK	Trading Stock	Creditor's Control	Sundry Accounts		
							Amount	Fol	Details
138	20	Beacon Wholesalers		6 400	6 400				
139	21	Office Suppliers		1 900		1 900			
140	29	Beacon Wholesalers		15 200		15 200			
141	30	Metro Wholesalers		4 540		4 540			
142		Office Suppliers		1 900		1 900			
				29 940	6 400	23 540			

#### Creditors' Journal of "Sweets for all" for April 2014

CJ 4

Doc No.	Day	Creditors	Fol	Creditor's control	Trading Stock	Packing material	Sundry Accounts		
							Amount	Fol	Details
C 01	1	Beacon Wholesalers		15 200	15 200				
C 02	9	Metro Wholesalers		4 540	4 300	240			
C 03	10	Office Suppliers		3 800			3 800		Equipment
C 04	18	Metro Wholesalers		7 060	6 100	850	110		Stationery
C 05	23	Metro Wholesalers		5 260	5 100		160		Drawings
				35 860	30 700	1 090	4 070		

- These journals will be posted to the ledger accounts in Activity 3.18A (See page 6-8 of this Teacher's Guide)

**Activity 3.17A (Continues from Activity 3.11A - solution for instruction a + c)**

**CREDITORS JOURNAL OF SLICK AND SHICK - MAY 2014**

**CJ2**

Doc. no.	Day	Creditor	Fol.	Creditors control		Trading stock		Packing material		Sundry accounts		
										Amount	Fol.	Detail
551	5	Boutique Suppliers	C1	8 000	00	8 000	00					
552		Cargo Wholesalers	C2	450	00			450	00			
553	7	Cargo Wholesalers	C2	565	00					565	00	N3 Stationery
554	17	Boutique Suppliers	C1	9 768	00	9 768	00					
				18 783	00	17 768	00	450	00	565	00	
				<b>B7</b>		<b>B6</b>		<b>N4</b>				

**CREDITORS ALLOWANCES JOURNAL OF SLICK AND SHICK - MAY 2014**

**CAJ2**

Doc. no.	Day	Creditor	Fol.	Creditors control		Trading stock		Packing material		Sundry accounts		
										Amount	Fol.	Detail
11	9	Cargo Wholesalers	C2	149	00					149	00	N3 Stationery
12	18	Boutique Suppliers	C1	1 257	00	1 257	00					
				1 406	00	1 257	00			149	00	
				<b>B7</b>		<b>B6</b>						

Solution for instruction b:

**CASH PAYMENTS JOURNAL OF SLICK AND SHICK - MAY 2014**

**CPJ4**

Doc. no.	Day	Name of payee	Fol.	Bank		Trading stock		Wages		Creditors control		Sundry accounts		
												Amount	Fol.	Detail
743	25	Boutique Suppliers	C1	16 511	00					16 511	00			
744	30	Cargo Wholesalers	C2	400	00					400	00			
				16 911	00					16 911	00			
				<b>B8</b>						<b>B7</b>				

**Activity 3.17A (Continues from Activity 3.11A - instruction a + c)**

**CREDITORS LEDGER OF SLICK AND SHICK**

**BOUTIQUE SUPPLIERS**

**C1**

Date		Details	Fol.	Debit		Credit		Balance	
2014 May	5	Invoice 551	CJ4			8 000	00	8 000	00
	17	Invoice 554	CJ4			9 768	00	17 768	00
	18	Debit note 12	CAJ4	1 257	00			16 511	00
	25	Cheque 743	CPJ4	16 511	00			-	-

**CARGO WHOLESALERS**

**C2**

Date		Details	Fol.	Debit		Credit		Balance	
2014 May	5	Invoice 552	CJ4			450	00	450	00
	7	Invoice 553	CJ4			565	00	1 015	00
	9	Debit note 11	CAJ4	149	00			866	00
	30	Cheque 744	CPJ4	400	00			466	00

**Creditors list on 31 May 2014**

Boutique Suppliers	C1	-	-
Cargo Wholesalers	C2	466	00
		466	00

**GENERAL LEDGER OF SLICK AND SHICK  
BALANCE SHEET ACCOUNT SECTION**

**Dr  
Cr**

**TRADING STOCK**

**B6**

Date		Details	Fol.	Amount		Date		Details	Fol.	Amount	
2014 May	1	Balance	b/d	9 888	00	2014 May	31	Creditors control	CAJ4	1 257	00
	31	Creditors control	CJ4	17 768	00			Balance	c/d	26 399	00
				27 656	00					27 656	00
Jun	1	Balance	b/d	26 399	00						

Dr		CREDITORS CONTROL				B7		Cr			
Date		Details	Fol.	Amount		Date		Details	Fol.	Amount	
2014 May	31	Creditors allowances	CAJ4	1 406	00	2014 May	31	Sundry purchases	CJ4	18 783	00
		Bank	CPJ4	16 911	00						
		Balance	c/d	466	00						
				18 783	00					18 783	00
						Jun	1	Balance	b/d	466	00

Dt		BANK				B8		Cr			
Date		Details	Fol.	Amount		Date		Details	Fol.	Amount	
2014 May	1	Balance	b/d	20 500	00	2014 May	31	Total payments	CPJ4	16 911	00
								Balance	c/d	3 589	00
				20 500	00					20 500	00
Jun	1	Balance	b/d	3 589	00						

**GENERAL LEDGER OF SLICK AND SHICK  
NOMINAL ACCOUNT SECTION**

Dr		STATIONERY				N3		Cr			
Date		Details	Fol.	Amount		Date		Details	Fol.	Amount	
20.4 May	1	Balance	b/d	435	00	20.4 May	9	Creditors control	CAJ4	149	00
	7	Creditors control	CJ4	565	00			Balance	c/d	851	00
				1000	00					1 000	00
Jun	1	Balance	b/d	851	00						

Dr		PACKING MATERIAL				N4		Cr			
Date		Details	Fol.	Amount		Date		Details	Fol.	Amount	
20.4 May	1	Balance	b/d	234	00						
	31	Creditors control	CJ4	450	00						
				684	00						

Adapted from VIVA EMS, Vivlia Publishers: [www.vivlia.co.za](http://www.vivlia.co.za)

### Activity 3.18A (Posting journals of Activity 3.16A)

Use the journals of Activity 3.16A (page 2 of this Teacher's Guide) and post to the following accounts in the General Ledger and Creditors' Ledger of "Sweets for all".

(See the added folio numbers on the journals below)

#### Cash Payments Journal of "Sweets for all" for April 2014 CPJ 4

Doc	Day	Name of payee	Fol	BANK	Trading Stock	Creditors Control	Sundry Accounts		
							Amount	Fol	Details
138	20	Beacon Wholesalers		6 400	6 400				
139	21	Office Suppliers	<b>C3</b>	1 900		1 900			
140	29	Beacon Wholesalers	<b>C1</b>	15 200		15 200			
141	30	Metro Wholesalers	<b>C2</b>	4 540		4 540			
142		Office Suppliers	<b>C3</b>	1 900		1 900			
				29 940	6 400	23 540			
				<b>B6</b>	<b>B4</b>	<b>B5</b>			

#### Creditors' Journal of "Sweets for all" for April 2014

CJ 4

Doc	Day	Creditors	Fol	Creditors control	Trading Stock	Packing material	Sundry Accounts		
							Amount	Fol	Details
C 01	1	Beacon Wholesalers	<b>C1</b>	15 200	15 200				
C 02	9	Metro Wholesalers	<b>C2</b>	4 540	4 300	240			
C 03	10	Office Suppliers	<b>C3</b>	3 800			3 800	<b>B3</b>	Equipment
C 04	18	Metro Wholesalers	<b>C2</b>	7 060	6 100	850	110	<b>N4</b>	Stationery
C 05	23	Metro Wholesalers	<b>C2</b>	5 260	5 100		160	<b>B2</b>	Drawings
				35 860	30 700	1 090	4 070		
				<b>B5</b>	<b>B4</b>	<b>N3</b>			

## Act. 3.18A - General Ledger of "Sweets for all"

### Balance Sheet Section

Dr		Drawings						B2		Cr	
2014 April	23	Creditors control	CJ4	160	00						

Dr		Equipment						B3		Cr	
2014 April	10	Creditors control	CJ4	3 800	00						

Dr		Trading Stock						B4		Cr	
2014 April	30	Bank	CPJ4	6 400	00						
	30	Creditors control	CJ 4	30 700	00						
				37 100	00						

Trading stock bought cash: R6 400

Trading stock bought on credit: R 30 700

Dr		Creditor's Control						B5		Cr	
2014 April	30	Bank	CPJ4	23 540	00	2014 April	30	Sundry purchases	CJ4	35 860	00
	30	Balance	c/d	12 320	00						
				35 860	00					35 860	00
						May	1	Balance	b/d	12 320	00

Amount owed to creditors for items bought on credit: R35 860

Amount paid to creditors up to date: R23 540

**Amount owed to creditors at the beginning of May: R12 320**

Dr		Bank						B6		Cr	
						2014 April	30	Total payments	CPJ4	29 940	00

### Nominal Account Section

Dr		Packing material						N3		Cr	
2014 April	30	Creditors control	CJ4	1 090	00						

Dr		Stationery						N4		Cr	
2014 April	18	Creditors control	CJ4	110	00						

## Act. 3.18A - Creditors' Ledger of "Sweets for all"

### Beacon Wholesalers

C1

Date		Details	Fol	Debit		Credit		Balance	
2014 April	1	Invoice no. C01				15 200	00	15 200	00
	29	Cheque no. 140		15 200	00			-	-

The credit entry was made when the business bought on credit from Beacon Wholesalers (a liability was created of R15 200).

When the business paid this amount a debit entry was made (a liability decreased/cancelled)

### Metro Wholesalers

C2

Date		Details	Fol	Debit		Credit		Balance	
2014 April	9	Invoice no. C02				4 540	00	4 540	00
	18	Invoice no. C04				7 060	00	11 600	00
	23	Invoice no. C05				5 260	00	16 860	00
	30	Cheque no. 141		4 540	00			12 320	00

### Office Suppliers

C3

Date		Details	Fol	Debit		Credit		Balance	
2014 April	10	Invoice no. C03				3 800	00	3 800	00
	21	Cheque no. 139		1 900	00			1 900	00
	30	Cheque no. 142		1 900	00			-	-

- Note that the final balances of all the creditors' accounts should add up to the same total as the final balance of the Creditor's control account.

### Creditor's list of Sweets for all" on 30 April 2014 :

Beacon Wholesalers	C1	-	-	
Metro Wholesalers	C2	12 320	00	
Office Suppliers	C3	-	-	
		12 320	00	

- The total amount owed to Creditors on 30 April 2014 = **R12 320**
- The same as the final balance of the Creditors' Control account in the general ledger of Sweets for all = **R12 320 Cr**



**Activity 3.20 (Add after Activity 3.19, LB p. 145)**

No	Source doc.	Journal	General Ledger		Creditors Ledger		A	O/E	L
			Account debited	Account credited	Account debited	Account credited			
E.g.	Cheque counterfoil	CPJ	Telephone	Bank	----	----	- 590	- 590	0
1.	Original credit invoice	CJ	Stationery	Creditors control		CNA	0	- 240	+ 240
2.	Original debit note	CAJ	Creditors control	Stationery	CNA		0	+ 24	- 24
3.	Original credit invoice	CJ	Equipment	Creditors control		Grand Furnishers	+ 8 500	0	+ 8 500
4.	Original debit note	CAJ	Creditors control	Equipment	Grand Furnishers		- 1 200	0	- 1 200
5.	Original debit note	CAJ	Creditors control	Repairs	PM Motors		0	+ 450	- 450

Adapted from VIVA EMS, Vivlia Publishers and Booksellers: [www.vivlia.co.za](http://www.vivlia.co.za)

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