... cash, $100.
... outstanding account to Computext Ltd by cheque.

**4.8X** Write up the asset, capital and liability accounts in the records of C. Williams to record the following transactions.

2008

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|---|---|
| 1 June | Started business with $15,000 cash in bank. |
| 2 June | Bought motor van, paying by cheque $4,200. |
| 5 June | Bought office fixtures $800 on credit from Young Ltd. |
| 8 June | Bought motor van on credit from Super Motors $3,800. |
| 12 June | Took $500 out of the bank and put it into the cash till. |
| 15 June | Bought office fixtures paying by cash $200. |
| 19 June | Paid Super Motors a cheque for $800 on account. |
| 21 June | A loan of $1,000 cash is received from J. Jarvis. |
| 25 June | Paid $800 of the cash in hand into the bank account. |
| 30 June | Bought more office fixtures, paying by cheque $300. |

4.9X Write up the ...

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