

Name _____

Activity 18 (Analysis – Creditors control)									
<i>Required</i>									
Analyse the creditors' control account in the books of Patricia Distributors for March 2011 and answer the questions that follows.									
<i>Information</i>									
General ledger of Patricia Distributors									
Dr.		Creditors' control					B8		Cr.
2011 Mar	31	(3)	CPJ	35 400	2011 Mar	1	Balance	b/d	(1)
		Sundry Allowances	CAJ	2 300		31	(2)	CJ	21 800
		Journal debits	GJ	840			Journal credits	GJ	610
		Balance	c/d	(4)			Bank	CRJ	140
					2011 Apr	1	Balance	b/d	

Questions

Additional information

The Creditors' list totals on 1 March 2011 are as follows:

Debtors' list

Debit	Credit
R340	R28 600

18.1 What is the amount owed to the creditors on 1 March 2011?

18.2 Show the contra account for the amount of R21 800 on the credit side.

18.3 Show the contra account for the amount of R35 400 on the debit side.

18.4 What is the amount owed to creditors on 31 March 2011?

18.5 Give two possible reasons for the recording "Journal credits, GJ, R610"

18.6 What is the source document for the recording on the debit side: Sundry Allowances, CAJ, R2 300?

18.7 What is the source document for the recording on the credit side: Bank, CRJ, R140?