

M Seyama is the owner of Shisa Repairers

Transactions for November 2020

- 1 The owner increased her capital by depositing R45 000 directly in the bank, receipt 17.
- 2 A printer was bought from ANB Stores with cheque 22, R4 700.
- 3 Cash received according to cash register roll, R3 550.
- 4 Cashed a cheque for the following:
 - Owner's personal use R1 700
- 5 Rent was received from the tenant, P Plum, and a receipt was given, R4 600.
- 6 Paid the owner's personal cell phone account to MTN, R1 110.
- 7 Paid wages with a cash cheque, R2 330
- 8 Issued a cheque to pay the salary of N Nkosi, R6 880.
- 9 Received interest on positive bank balance, R150, according to the bank statement.

Nr	Source Document	Journal	General Ledger		Effect		
			Account Debit	Account Credit	A	O	L
1.	DR	CRJ	Bank	Capital	+45 000	+45 000	0
2.	CCF	CPJ	Equipment	Bank	-4700 +4700	0	0
3.	CRR	CRJ	Bank	Current Income	+3550	+3550	0
4.	CCF	CPJ	Drawings	Bank	-1700	-1700	0
5.	DR	CRJ	Bank	Rent Income	+4600	+4600	0
6.	CCF	CPJ	Drawings	Bank	-1110	-1110	0
7.	CCF	CPJ	Wages	Bank	-2330	-2330	0
8.	CCF	CPJ	Salaries	Bank	-6880	-6880	0
9.	B/s	CRJ	Bank	Interest Income	+150	+150	0

Receive
DR | CRR
CRJ

OR

PAY
CCF
CPJ

① What are my 2 accounts? # Bank # Why?

② Pg 4 What type of account? A | O | L | I | E

③ Did my account ↑/↓?

④ Table

