

# Books of Prime Entry

## Sales Journal

Date	Particulars	Amount (\$)
Jan 3	Tom	900
Jan 7	Sam	600
Jan 31	Sales Account <i>Cr.</i>	<b>1500</b>

Goods sold on credit to Tom and Sam recorded in the Sales Journal

## Cash Book (debit side only)

Date	Particulars	Sales Ledger (\$)	Discount allowed(\$)	Bank (\$)
Jan 1	Balance b/d			4000
7	Cash Sales			200
9	Tom	500	50	500
13	Sam	400	20	400
		<b>900</b>	<b>70</b>	<b>5100</b>

Partial payments received from Tom and Sam (debtors) on account of goods sold to them earlier this month.

## Sales Returns Journal

Date	Particulars	Amount (\$)
Jan 5	Tom	100
31	Sales Returns Accounts <i>Dr.</i>	<b>100</b>

Goods returned by Tom are recorded

# Ledgers

## Sales Ledger

### Tom Account

<i>Dr.</i>		(\$)	<i>Cr.</i>		(\$)
Jan 3	Sales	900	Jan 5	Sales returns	100
			Jan 9	Bank	500
				Discount	50
			Jan 31	Balance c/d	250
		<b>900</b>			<b>900</b>
Feb 1	Balance b/d	250			

### Sam Account

<i>Dr.</i>		(\$)	<i>Cr.</i>		(\$)
Jan 7	Sales	600	Jan 13	Bank	400
				Discount	20
			Jan 31	Balance c/d	180
		<b>600</b>			<b>600</b>
Feb 1	Balance b/d	180			

# General Ledger

## Debtors Control Account

<i>Dr.</i>			<i>Cr.</i>		
		(\$)			(\$)
Jan 31	Sales	1500	Jan 31	Sales returns	100
				Bank	900
				Discount	70
				Balance c/d	430
		<b>1500</b>			<b>1500</b>
Feb 1	Balance b/d	430			

Total credit sales

Total cash receipts from debtors

Balance due from all debtors