

Chapter 4

Recording Sales and Sales Returns

4.1

What is an integrated ledger?

4.2

Give an example of each of the following

- a) Prime document
- b) Book of Prime Entry
- c) A Ledger

4.3

You work for BBJ Sports, supplying sports goods to the retail trade. The following credit sales were made during May 2009. Enter the sales in the Sales day Book. (VAT is charged at 17.5%). Total the Sales Day Book for the week.

May 1 st	10 pairs dumbbells to L Walsh	£10 each plus VAT	Invoice 36597
May 4 th	5 tennis rackets to C Cole	£80 each plus VAT	Invoice 36598
May 8 th	12 punch bags to S Cowell	£25 each plus VAT	Invoice 36599
May 15 th	24 footballs to D O'Leary	£7.50 each plus VAT	Invoice 36600
May 18 th	1 set golf clubs to D Minogue	£250 set plus VAT	Invoice 36601
May 22 nd	24 snooker cues to L Walsh	£4 each plus VAT	Invoice 36602
May 25 th	6 cricket balls to D O'Leary	£2 each plus VAT	Invoice 36603
May 29 th	12 basketballs to L Walsh	£5 each plus VAT	Invoice 36604

C Cole account is SL 08
S Cowell account is SL 12
L Walsh account is SL 97

D Minogue account is SL 58
O'Leary account is SL 72

