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## **Question1 (26 marks) (30 minutes) Cash receipts journal ...**

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SERVICES- CASH RECEIPTS JOURNAL –  
JULY 2012 Provisional Total b/d 8 893  
Repairs (cheque cancelled) 410 Rent  
Income 290 Purchases (Correction of  
Error) 200 Water and Electricity (cheque  
cancelled) 84 7 832 SILVER SERVICES-  
CASH PAYMENTS JOURNAL – JULY 2012  
Provisional Total b/d 8 893 Bank Charges  
(21 + 21 + 6 + 40 + 6 + 90 + 75 + 25)  
284 Interest on Overdraft 12 9 189 BANK  
2012 Jul 31 ...

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JULY 2012 Provisional Total b/d 8 893  
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- The last paragraph on page 11 refer to FAC1601, it should be FAC1502. - Dates referring to 2010 should be 2011. Paragraph 7.2, the last date should be May/June 2012. • Assignment 1 A decision was made to exclude Question 1, 5, 7 and 18 from the marking scheme. This assignment will be marked out of 16 questions.

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