#### Question

Plumstead Plumbers is registered for WAT and charges VAT at the standard rate of 15%.

On 1 July 2019, the beginning of the financial year, the following balances appeared in the ledger of Plumstead Plumbers.

Cacital	Debit R	Credit R 118 070
Vehicles Equipment Consumables (plumbing supplies) Dettors control Bank	31 000 46 200 30 500 12 350 19 020	
Creditors control		21 000
	139 070	139 070

Transactions for July 2019: (VAT is included where applicable)

- 1 The owner purchased plumbing supplies for the business and paid R5 600 with a personal cheque.
- 2 Paid rent per EFT to Private Prop (commercial rent), R1 800.
- 3 Paid Maloneys, a creditor, R7 200 owing to them for office equipment purchased in June 2019. The purchase of the office equipment was correctly recorded.
- 4 Cash received for services rendered R4 720.
- 5 Detror Sunny Seal paid his appount of R2 100 in full (receipt no. 62).
- Purchased consumables on credit from CPUT Suppliers for R3 220 less 10% trade discount (Invoice no. 062).
- 7 Services rendered on credit to: E Edwards R850 (Invoice 133) T Thinteto R2 000 (Invoice 134).
- 12 Issued credit note no. 16 for R72 to E Edwards for an overcharge on Invoice 133
- 20 Received an invoice from Kotisi Motors for fuel for the vehicle. R220.
- 23 The accountant forgot to pay Minolta, one of the creditors. Minolta charged Plumstead Plumbers with IS40 interest on the overdue account.
- 29 Paid salaries and wages, R4 700. An entity cheque was used to pay the personal insurance of the owner to 8-60, R460.
  The bank statement showed the bank has changed R171 for bank changes.

#### Recquired.

Enter the transactions in the general journal of Plumstead Plumbers for July 2019.

NB: Round all amounts off to the nearest Rand.

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**H Kauffman** 

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**South African national bibliography**, 1997 Classified list with author and title index Drum .2006 Financial Accounting, 12th Edition John Hoggett, John Medlin, Keryn Chalmers, Claire Beattie, Andreas Hellmann, Jodie Maxfield, 2024-02-12 A benchmark Financial Accounting text over the past 30 years Hoggett's Financial Accounting has been refreshed in this twelfth edition A must have for students who want to succeed in their unit and leave with a rich foundation of technical knowledge for their future study and accounting career the text focuses on accounting from the perspective of a financial statement preparer With two versions being published Hoggett's Financial Accounting can be used for either the typical one semester course or Hoggett's Accounting with six additional introductory management accounting chapters can extend to two semesters The eBook edition of Financial Accounting 12th Edition features a range of instructional media content designed to provide students with an interactive and engaging learning experience This unique resource can also form the basis of a blended learning solution for lecturers Commercial and Financial Chronicle Bankers Gazette, Commercial Times, Railway Monitor and Insurance Journal, 1908 Resources in Education ,2000-04 Financial Microeconometrics Marek Gruszczyński, 2019-11-23 This book explores new topics in modern research on empirical corporate finance and applied accounting especially the econometric analysis of microdata Dubbed financial microeconometrics by the author this concept unites both methodological and applied approaches The book examines how quantitative methods can be applied in corporate finance and accounting research in order to predict companies getting into financial distress Presented in a clear and straightforward manner it also suggests methods for linking corporate governance to financial performance and discusses what the determinants of accounting disclosures are Exploring these questions by way of numerous practical examples this book is intended for researchers practitioners and students who are not yet familiar with the variety of approaches available for data analysis and microeconometrics. This book on financial microeconometrics is an excellent starting point for research in corporate finance and accounting In my view the text is positioned between a narrative and a scientific treatise It is based on a vast amount of literature but is not overloaded with formulae My appreciation of financial microeconometrics has very much increased The book is well organized and properly written I enjoyed reading it Wolfgang Marty Senior Investment Strategist AgaNola AG British Qualifications ,1999 Solvency **Compendium**, 2008-07 A solvency opinion provides assurance to a company's Board of Directors and or the lenders that the transaction will not likely subject the Company and its unsecured and other creditors to undue financial distress Houlihan will undertake a solvency opinion engagement for companies involved in highly leveraged transactions Examples include leveraged buyouts leveraged recapitalizations leveraged dividends or other such situations where there may be minimal equity involved Houlihan has also completed solvency opinions for spin off transactions in conjunction with capital restructuring and significant debt refinancing The Federal Bankruptcy Code defines insolvent as the condition in which the

total of a person s debts exceeds the value of its property at a fair valuation Recent case law suggests that the fair valuation of property is its value on a going concern basis A solvency letter expresses an independent expert opinion on a borrower s ability to remain solvent under the burden of additional liability to pay debts as they mature and to continue operations as a going concern in dynamic economic conditions In connection with a leveraged recapitalization interested parties such as new secured lenders and sellers will often due to fraudulent conveyance concerns seek an independent determination and opinion as to the impact of the acquisition debt on working capital cash flow and equity value Houlihan is highly familiar with the Tests of Capitalization and Solvency and is able to efficiently and cost effectively provide analysis that provides a layer of comfort to interested parties

United States of America v. Tabor Realty Corp.,

The Commercial and Financial Chronicle ,1908

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