

5.3 THE CASH RECEIPTS JOURNAL

- Format of the **Cash Receipts Journal**...

Date	Details	Receipt Number	Bank	Debitors Control	Cost of Sales	Sales	Shareholders	GST
Jan 2	Cash sales	051	44		30	40		6
Jan 5	Debtor - D. Bam	052	88	80				
Jan 6	Capital	053	5000				5000	
Jan 10	Cash sales				40	300		10
Jan 12	Cash				30	40		6
Jan 14	Cash				70	120		12
Jan 14	Cash				40	300		10
Jan 17	Debtor - P. Ashworth	054	200	200				
Jan 20	Cash sales	055	154		70	140		14
Jan 21	Interest on investments	-	143				143	
Jan 24	Cash sales	060	90		50	90		9
Jan 26	Debtor - D. Bam	061	100	100				
Jan 31	Total receipts		6240	380	370	670	5143	67

Cash sales - the amount of each sale, the GST collected and the cost of the sale

Sample Cash Journal

Chao Zhang

A red circular graphic with a gradient, appearing as a stylized arrow or a decorative element, located to the right of the name bar.

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