

Frequent transactions all correct.

SJ	19/03/2014	Sale; Auckland Sports		
00000008	1-2000	Trade Debtors		\$80.00
00000008	1-2000	Trade Debtors		\$12.00
00000008	4-3000	Sales S600	\$80.00	
00000008	2-1200	GST Collected	\$12.00	
00000008	5-3000	COGS S600		\$40.00
00000008	1-3003	Inventory S600	\$40.00	

SJ	19/03/2014	Auckland Sports: Credit from 00000008		
SJ000001	1-2000	Trade Debtors	\$92.00	
SJ000001	1-2000	Trade Debtors		\$92.00

PJ	21/03/2014	Purchase; Nelson Sport Supplies		
00000006	2-1001	Trade Creditors	\$40.00	
00000006	2-1001	Trade Creditors	\$6.00	
00000006	1-3001	Inventory H400		\$40.00
00000006	2-1300	GST Paid		\$6.00

PJ	21/03/2014	Nelson Sport Supplies: Debit from 00000006		
PJ000001	2-1001	Trade Creditors		\$46.00
PJ000001	2-1001	Trade Creditors	\$46.00	

PJ	26/03/2014	Purchase; Hank's Sport Supplies		
00000007	2-1001	Trade Creditors		\$40.00
00000007	2-1001	Trade Creditors		\$6.00
00000007	6-9999	Freight Charged- cost	\$40.00	
00000007	2-1300	GST Paid	\$6.00	

IJ	26/03/2014	Drawing of goods		
IJ000002	3-1001	Drawings	\$40.00	
IJ000002	1-3003	Inventory S600		\$40.00

GJ	26/03/2014	GST on Drawings		
GJ000002	3-1001	Drawings	\$6.00	
GJ000002	2-1300	GST Paid		\$6.00

IJ	26/03/2014			
IJ000003	6-8888	Inventory losses		\$60.00
IJ000003	1-3003	Inventory S600	\$20.00	
IJ000003	1-3001	Inventory H400	\$40.00	

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GJ	24/03/2014	Purchased New Delivery Van				
	GJ000001	1-1502	Delivery Van	\$4,000.00		
	GJ000001	2-2102	Accounts Payable		\$4,600.00	5
	GJ000001	2-1300	GST Paid	\$600.00		

GJ	27/03/2014	Incorrectly posted wrong account				
	GJ000003	6-3000	Travel Expenses	\$69.00		
	GJ000003	6-2000	Rent		\$69.00	6

Complex transactions correct. However no evidence of using the banking function was evident.