

Question 1

6.

(i) J. McCarthy a/c

Dr			Cr		
Date	Details	€	Date	Details	€
2016 June 1	(ii) Sales	2,600			

(iii) Sales a/c

Dr			Cr		
Date	Details	€	Date	Details	€
			2016 June 1	(iv) J. McCarthy (Debtor)	2,600

Question 2

18.

Sapphire Ltd – Purchases Returns Book						
Date	Details	CN No.	F	Net €	VAT €	Total €
09/05/2016	Blue Ltd	10	CL <sub>1</sub>	2,100	483	2,583

Question 3

(i) Purchases A/c

Dr			Cr		
Date	Details	€	Date	Details	€
2015 June 5	(ii) Bank	1,700			

(iii) Bank A/c

Dr			Cr		
Date	Details	€	Date	Details	€
			2015 June 5	(iv) Purchases	1,700

Question 4

19.

<b>White Ltd – Purchases Returns Book</b>						
Date	Details	CN No.	F	Net €	VAT €	Total €
24/05/15	Black Ltd	50	CL	5,000	1,150	6,150

Question 5

6.

- (i) Bank/Cash
- (ii) Equipment
- (iii) Equipment
- (iv) Bank/Cash

Question 6

19.

<b>Macy Ltd – Sales Returns Book</b>						
Date	Details	CN No.	F	Net €	VAT €	Total €
9/5/2014	Dolly Ltd	5	DL 1	5,200	1,196	6,396

Question 7

6.

- (i) Cash/Bank
- (ii) Sales
- (iii) Sales
- (iv) Cash/Bank

Question 8

18.

<b>Diamond Ltd – Purchases Returns Book</b>						
Date	Details	CN No.	F	Net €	VAT €	Total €
9/5/2013	Park Ltd	10	CL 1	12,500	2,875	15,375

Question 9

- Q.7** (i) Delivery vans/Vans (1 + 1 + 1 + 1)  
 (ii) Bank  
 (iii) Bank  
 (iv) Delivery vans

Question 10

<i>Lemon Ltd – Sales Book</i>						
Date	Details	Invoice No.	F	Net €	VAT €	Total €
<b>9 June 2012</b>	<b>Lily Ltd</b>	5	DL <sub>1</sub>	<b>5,000</b>	1,150	<b>6,150</b>

Question 11

- Q.7** (i) Purchases (4 @ 1)  
 (ii) J. Foley/Creditors  
 (iii) J. Foley  
 (iv) Purchases

Question 12

<b>Harty Ltd - Sales Return Book</b> (1 + 1 + 1 + 1)						
Date	Details	CN No.	F	Net €	VAT €	Total €
01/06/10	Williams Ltd	48	DL	2,400	504	2,904

Question 13

7. (i) K. Davoren  
 (ii) Sales  
 (iii) Sales  
 (iv) K. Davoren/Debtor

Question 14

18.

Date	Details	C N No.	F	Net	VAT €	Total €
<b>3/6/09</b>	<b>Murray Ltd</b>	<b>5</b>		4,000	860	<b>4,860</b>

Question 15

20.

<b>McGrath Ltd – Sales Returns Book</b>						
Date	Details	C/N	F	Net	VAT	Total
13/5/'08	Roche Ltd	9	DL	5400	1134	6534
OR						
				4462.81	937.19	5400

Question 16

**4.**

4 marks

**14.**

4 marks