

Question 1

11.

O'Driscoll Ltd – General Journal				
Date	Details	F	Dr	Cr
			€	€
01/01/2015	Buildings	GL ₁	812,000	
	Bank Overdraft	CB ₁		22,500
	Creditors	CL ₁		26,600
	Ordinary Share Capital	GL ₂		762,900
	<i>Assets, Liabilities and Share Capital of O'Driscoll Ltd on this date.</i>		812,000	812,000

Question 2

11.

Nelson Ltd – General Journal				
Date	Details	F	Dr	Cr
1/1/2014	Bank Overdraft	CB ₁		2,100
	Buildings	GL ₁	370,600	
	Debtors	DL ₁	8,800	
	Ordinary Share Capital	GL ₂		377,300
	<i>Assets, Liabilities and Share Capital of Nelson Ltd on this date.</i>		379,400	379,400

Question 3

Q.12

(4 @ 1)

General Journal				
Date	Details	F	Dr	Cr
01/01/11			€	€
	Bank	CB1	25,000	
	Premises	GL1	600,000	
	Creditor	CB1		42,000
	Ordinary Share Capital	GL2		583,000
	<i>Assets, Liabilities & Share Capital of Crowe Ltd on this date.</i>		625,000	625,000

Question 4

18. General Journal

	Details	F	Dr	Cr
1/1/08	Buildings		100,000	
	Stock		22,000	
	Bank Overdraft			5,000
	Ordinary Share Capital			117,000
			122,000	122,000

Question 5

5. 4 marks

15. 4 marks

Question 6

Crowe Ltd - General Journal (2 + 1 + 1)				
Date	Details	F	Dr	Cr
			€	€
	Premises	GL1	605,000	
	Debtors	DL1	54,000	
	Bank overdraft	CB1		25,500
	Ordinary Share Capital	GL2		633,500
	Assets, Liabilities & Share Capital of Crowe Ltd on this date.		659,000	659,000

Question 7

11.

Taylor Ltd – General Journal				
Date	Details	F	Dr	Cr
			€	€
01/01/2016	Bank Overdraft	CB ₁		6,600
	Buildings	GL ₁	211,100	
	Debtors	DL ₁	44,800	
	Ordinary Share Capital	GL ₂		249,300
	<i>Assets, Liabilities and Share Capital of Taylor Ltd on this date.</i>		255,900	255,900