1 Ria started trading on 1 August 2024.

The balances in Ria's purchases ledger at 1 January 2025 were as follows:

	$
Darena	465
Jadu	170
Ottie	275
Nakir	600
	1510

Ottie allows Ria trade discount of 5%.

The following transactions took place in January 2025.

Jan 2 Paid Darena $300 by bank transfer

     8 Sold goods for $520 cash

   13 Purchased goods, list price $180, on credit from Ottie

   17 Paid Nakir the amount due on 1 January 2025, after deducting 3% cash discount

   18 Purchased goods, $528, on credit from Nakir

   20 Purchased goods, $73, paying immediately by bank transfer

   23 Purchased goods, $310, on credit from Darena

   29 Sold goods for cash, $640

   30 Returned goods, $24, to Darena

REQUIRED

(a) Prepare the purchases journal for January 2025.

Total the journal and indicate the ledger account where the total would be posted.

Ria
Purchases journal

Date	Details	$
....	....	....
....	....	....
....	....	....
....	....	....
....	....	....
....	....	....

[3]

(b) Prepare the purchases returns journal for January 2025.

Total the journal and indicate the ledger account where the total would be posted.

Ria
Purchases returns journal

Date	Details	$
....	....	....
....	....	....
....	....	....
....	....	....

[2]

Ria's total purchases from 1 August 2024 to 31 December 2024 were $6327.

REQUIRED

(c) Prepare Ria's purchases account for January 2025. Balance the account and bring down the balance on 1 February 2025.

Ria
Purchases account

Date	Details	$	Date	Details	$
....	....	....	....	....	....
....	....	....	....	....	....
....	....	....	....	....	....
....	....	....	....	....	....
....	....	....	....	....	....
....	....	....	....	....	....

[4]

(d) Prepare Ria's purchases ledger control account for January 2025. Balance the account and bring down the balance on 1 February 2025.

<div align="center">

Ria
Purchases ledger control account

</div>

Date	Details	$	Date	Details	$
....	....	....	....	....	....
....	....	....	....	....	....
....	....	....	....	....	....
....	....	....	....	....	....
....	....	....	....	....	....
....	....	....	....	....	....
....	....	....	....	....	....
....	....	....	....	....	....

[6]