

- 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
	<u>1510</u>

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	\$
.....	.....	.....
.....	.....	.....
.....	.....	.....
.....	.....	.....
.....	.....	.....
.....	.....	.....

- (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	\$
.....	.....	.....
.....	.....	.....
.....	.....	.....
.....	.....	.....

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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	\$
.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....
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