

- 1 Rahul is a trader. He prepares his financial statements to 31 December each year. Rahul made the following transactions in January 2026.

- January 3 Cash received from cash sales, \$621
- 6 Bank payment, \$290, to Anil, a credit supplier, in full settlement of an invoice for \$300
- 7 Cash purchases, \$188
- 11 Purchased goods on credit, \$175, from Daisy
- 14 Sold goods on credit, \$218, to Vihaan
- 17 Deposited cash in hand, \$300, into the bank account
- 24 Electronic transfer, \$108, to Ravi, after deducting cash discount of 10%
- 26 Sold goods on credit, \$186, to Darren
- 29 Vihaan transferred \$240 into the bank account.
- 30 Paid motor expenses, \$183, by cheque

REQUIRED

- (a) Prepare Rahul's cash book.

Balance the cash book, and bring down the balances at 1 February 2026.



Rahul
Cash book[illegible]

[11]



- (b) Prepare Rahul's purchases account for January 2026. Balance the account, and bring down the balance at 1 February 2026.

Rahul
Purchases account

date	details	\$	date	details	\$
.....					
.....					
.....					
.....					
.....					

[3]

- (c) Prepare Rahul's discount received account for January 2026. Balance the account, and bring down the balance at 1 February 2026.

Rahul
Discount received account

date	details	\$	date	details	\$
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[2]

Question	Answer										Marks
1(a)	Rahul Cash Book										11
	Date	Details	Disc All'd \$	Cash \$	Bank \$	Date	Details	Disc Rec \$	Cash \$	Bank \$	
	2026 Jan 1	Balances b/d		120	350	2026 Jan 6	Anil	10		290	
	3	Sales	(1)	621		7	Purchases		188		
	17	Cash			300*	17	Bank	(1) for both	300*		
	29	Vihaan	(1)		240	24	Ravi	12		108	
						30	Motor expenses	(1)		183	
						31	Balances c/d		253	309	
				741	890			22	741	890	
	Feb 1	Balances b/d		253	309			(1)OF			
	*(1) to share										
	(1) Dates										
1(b)	Rahul Purchases account										3
	Date	Details		\$	Date	Details		\$			
	2026 Jan 7	Cash	(1)	188	2026 Jan 31	Balance c/d		363			
	11	Daisy	(1)	175							
				363				363			
	Feb 1	Balance b/d	(1)OF	363							

Question	Answer						Marks	
1(c)	Rahul Discount received account						2	
	Date 2026 Jan 31	Details Balance c/d	\$	Date Jan 31	Details Total for month	\$		
			22			(1)OF		22
			22					22
						(1)OF		22
				Feb 1	Balance b/d			