

(b) State **one** advantage of maintaining a sales journal.

.....
 [1]

(c) Complete the following table by indicating the name of the source document that Jenny would use to make entries in her books of prime entry.

State whether the source document is **issued** or **received** by Jenny.

Book of prime entry	Source document	Issued or Received
Sales journal		
Purchases returns journal		

[2]

(d) State what is meant by the following terms:

(i) cash discount

.....
 [1]

(ii) trade discount.

.....
 [1]

Jenny has received goods from one of her credit suppliers. When she inspected the goods, she found they were faulty.

REQUIRED

(e) Name the document Jenny would issue to her supplier to record the receipt of these faulty goods.

..... [1]



Question	Answer	Marks												
2(b)	Max 1 Book-keeping can be divided between several members of staff (1) Detail is removed from the general ledger/removes detail from sales account (1) Useful for the preparation of control accounts (1) Provides total of credit sales (1) Useful for collating and summarising information about credit sales (1) Accept other valid responses	1												
2(c)	<table><tr><td>Book of prime entry</td><td>Source document</td><td>Issued or received</td><td></td></tr><tr><td>Sales journal</td><td>Invoice</td><td>Issued</td><td>(1) Row</td></tr><tr><td>Purchase returns journal</td><td>Credit note</td><td>Received</td><td>(1) Row</td></tr></table>	Book of prime entry	Source document	Issued or received		Sales journal	Invoice	Issued	(1) Row	Purchase returns journal	Credit note	Received	(1) Row	2
Book of prime entry	Source document	Issued or received												
Sales journal	Invoice	Issued	(1) Row											
Purchase returns journal	Credit note	Received	(1) Row											
2(d)(i)	An allowance given when an account is settled within a specified time period (1)	1												
2(d)(ii)	A reduction in the list price of goods/allowance to encourage bulk buying (1)	1												
2(e)	Debit note (1)	1												