

N. Daniels

\$40

\$210

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Transaction for the month October 2015

Creditor's ledger

S. Singh

17 October 2015 return outwards	100	1 October 2015 bal b/d	1400
31 October 2015 bal c/d	2700	3 October 2015 purchases	1400
	2800		2800
		31 October 2015 bal b/d	2700

A. Barry

3 October 2015 bank	100	1 October 2015 bal b/d	1334
		19 October 2015 purchase	1334
31 October 2015 bal c/d	3268	19 October 2015 purchase	700
			3368
		31 October 2015 bal b/d	3268

C. Francis

17 October 2015 return outwards	70	1 October 2015 bal b/d	300
31 October 2015 bal c/d	530	3 October 2015 purchases	300
	600		600
		31 October 2015 bal b/d	530

Pie chart

Debtors = 290

Creditors = 8768

9058

Debtors = 290 x 360

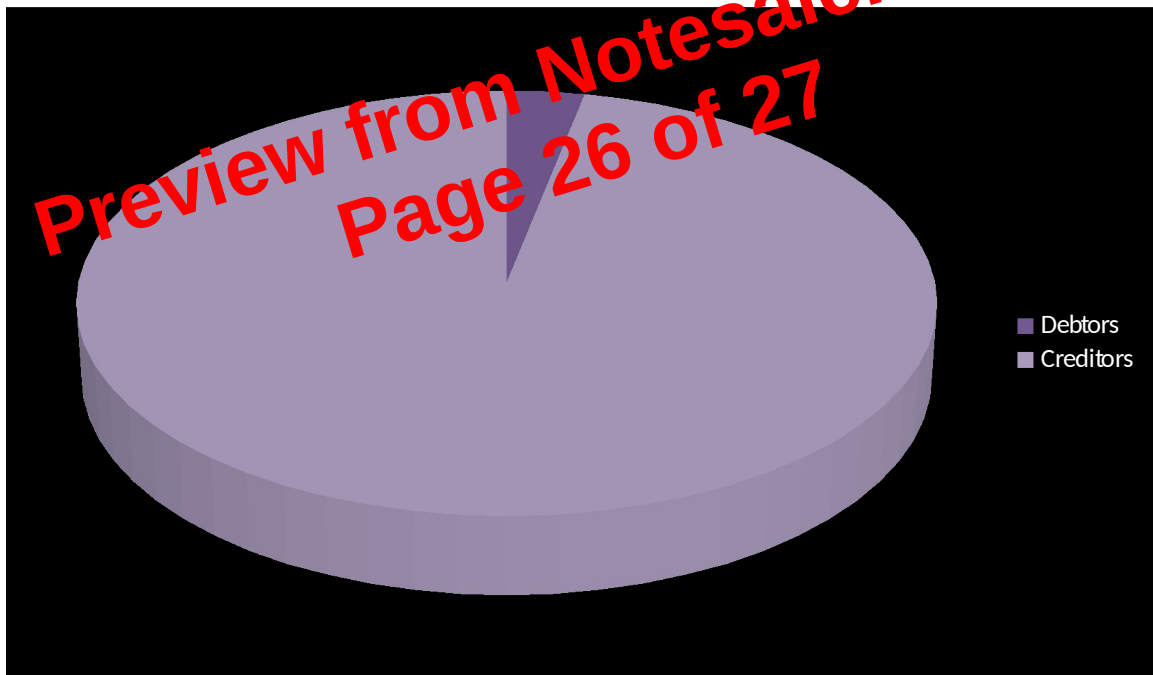
9058 1

= \$11.52

Creditors = 8768 x 360

9058 1

= \$348.47



Data analysis of pie chart

A pie chart was used to differentiate between the debtors and creditors. The total amount of debtors are \$290 and the total amount of creditors are \$8768. Creditors claimed to be \$8478 more than debtors.

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