

# Source Documents

**J.P. Murphy Electric  
(March)**

## J.P. MURPHY ELECTRIC

## Customers

Code	M002
Name	Helen Murphy
Address	Downings Road
	Prosperous
	Co. Kildare

Code	F001
Name	Keith Furlong
Address	Main Street
	Kildare Town
	Co. Kildare

## Suppliers

Code	L101
Name	Linel Industries
Address	New Quay
	Limerick
	Co. Limerick

Code	R101
Name	Rylon Ireland
Address	Liffey Valley
	Dublin 22

## Nominal Accounts

Number	Description	Type	Group	Dr or Cr
3550	Staff Training	Expense	Expense	Dr
3650	Insurance	Expense	Expense	Dr
6200	Office Equipment	Asset	Asset	Dr
6300	Delivery Van	Asset	Asset	Dr

## Products

Product	Stock Code	VAT Rate	Selling Price
Food mixer (Linel)	F102	20%	€135.00
Two-slice Toaster (Linel)	T101	20%	€28.00
DVD Player (Rylon)	M101	20%	€65.00
DVD – Box of 10	MD01	20%	€25.00

## J.P. MURPHY ELECTRIC

## Sales Invoices

Customer	Invoice Date	Product	Quantity
Preston Electric	06/03/##	16" Solon TV	5
		DVD Player (Rylon)	6
		Repairs	3

Customer	Invoice Date	Product	Quantity
Keith Furlong	11/03/##	14" Solon TV	4
		CD Player (Philem)	8
		Repairs	4

Customer	Invoice Date	Product	Quantity
New Age Contractors	14/03/##	22" Solon TV	5
		Food mixer (Linel)	9
		Two-slice Toaster (Linel)	12

## Sales Credit Note

January ##

Customer	Credit Note Date	Ref. Inv. Date	Product	Quantity
New Age Contractors	16/03/##	14/03/##	Food mixer (Linel)	1
			Two-slice Toaster (Linel)	2

## Sales Invoices

Customer	Invoice Date	Product	Quantity
Helen Murphy	17/03/##	Deep Fat Fryer (Kental)	1
		16" Solon TV	1
		Repairs	2

Customer	Invoice Date	Product	Quantity
Cash Sale	19/03/##	DVD Player (Rylon)	1
		DVD – Box of 10	1

# Invoice

**J. P. Murphy Electric**  
 Main Street  
 Naas  
 Co. Kildare

Tel: 045-876530 Fax: 045-876529  
 VAT Reg No: IE7584682P

**Invoice to:**

**Preston Electric**  
 Shopping Centre  
 Newbridge  
 Co. Kildare

**Invoice No:** 100019  
**Invoice Date:** 06/03/##  
**Your Order No:** \_\_\_\_\_

Code	Description	Qty	Unit Price	VAT Rate	Net Amount
T116	16" Solon TV	5	€229.00	20%	€1145.00
M101	DVD Player (Rylon)	6	€65.00	20%	€390.00
R100	Repairs	3hrs	€14.80	12.5%	€44.40

VAT Rate	Net Amount	VAT Amount
20%	€1535.00	€307.00
12.5%	€44.40	€5.55

<b>Net:</b>	€1579.40
<b>VAT:</b>	€312.55
<b>Total:</b>	€1891.95

# Invoice

**J. P. Murphy Electric**  
 Main Street  
 Naas  
 Co. Kildare

Tel: 045-876530 Fax: 045-876529  
 VAT Reg No: IE7584682P

**Invoice to:**

**Keith Furlong**  
 Main Street  
 Kildare Town  
 Co. Kildare

**Invoice No:** 100020  
**Invoice Date:** 11/03/##  
**Your Order No:** \_\_\_\_\_

Code	Description	Qty	Unit Price	VAT Rate	Net Amount
T114	14" Solon TV	4	€189.00	20%	€756.00
C101	CD Player (Philem)	8	€85.00	20%	€680.00
R100	Repairs	4 hrs	€14.80	12.5%	€59.20

VAT Rate	Net Amount	VAT Amount
20%	€1436.00	€287.20
12.5%	€59.20	€7.40

<b>Net:</b>	€1495.20
<b>VAT:</b>	€294.60
<b>Total:</b>	€1789.80

# Invoice

**J. P. Murphy Electric**  
 Main Street  
 Naas  
 Co. Kildare

Tel: 045-876530 Fax: 045-876529  
 VAT Reg No: IE7584682P

**Invoice to:**

**New Age Contractors**

Main Street  
 Kilcullen  
 Co. Kildare

**Invoice No:** 100021

**Invoice Date:** 14/03/##

**Your Order No:** \_\_\_\_\_

Code	Description	Qty	Unit Price	VAT Rate	Net Amount
T122	22" Solon TV	5	€299.00	20%	€1495.00
F102	Food mixer (Linel)	9	€135.00	20%	€1215.00
T101	Two-slice Toaster (Linel)	12	€28.00	20%	€336.00

VAT Rate	Net Amount	VAT Amount
20%	€3046.00	€609.20
12.5%		

<b>Net:</b>	€3046.00
<b>VAT:</b>	€609.20
<b>Total:</b>	€3655.20

## Credit Note

**J. P. Murphy Electric**  
 Main Street  
 Naas  
 Co. Kildare

Tel: 045-876530 Fax: 045-876529  
 VAT Reg No: IE7584682P

**Credit to:**

**New Age Contractors**  
 Main Street  
 Kilcullen  
 Co. Kildare

**Credit Note No:** 100022

**Credit Note Date:** 16/03/##

**Ref. Invoice No:** 1021

**Invoice Date:** 14/03/##

Code	Description	Qty	Unit Price	VAT Rate	Net Amount
F102	Food mixer (Linel)	1	€135.00	20%	€135.00
T101	Two-slice Toaster (Linel)	2	€28.00	20%	€56.00

VAT Rate	Net Amount	VAT Amount
20%	€191.00	€38.20

<b>Net:</b>	€191.00
<b>VAT:</b>	€38.20
<b>Total:</b>	€229.20

# Invoice

**J. P. Murphy Electric**  
 Main Street  
 Naas  
 Co. Kildare

Tel: 045-876530 Fax: 045-876529  
 VAT Reg No: IE7584682P

**Invoice to:**

**Helen Murphy**  
 Downings Road  
 Prosperous  
 Co. Kildare

**Invoice No:** 100023  
**Invoice Date:** 17/03/##  
**Your Order No:** \_\_\_\_\_

Code	Description	Qty	Unit Price	VAT Rate	Net Amount
D101	Deep Fat Fryer (Kental)	1	€82.00	20%	€82.00
T116	16" Solon TV	1	€229.00	20%	€229.00
R100	Repairs	2 Hrs	€14.80	12.5%	€29.60

VAT Rate	Net Amount	VAT Amount
20%	€311.00	€62.20
12.5%	€29.60	€3.70

<b>Net:</b>	€340.60
<b>VAT:</b>	€65.90
<b>Total:</b>	€406.50



# Invoice

**J. P. Murphy Electric**  
Main Street  
Naas  
Co. Kildare

Tel: 045-876530 Fax: 045-876529  
VAT Reg No: IE7584682P

**Invoice to:**

**Cash Sale**

**Invoice No:** 100024

**Invoice Date:** 19/03/##

**Your Order No:** \_\_\_\_\_

Code	Description	Qty	Unit Price	VAT Rate	Net Amount
M101	DVD Player (Rylon)	1	€65.00	20%	€65.00
MD01	DVD – Box of 10	1	€25.00	20%	€25.00

VAT Rate	Net Amount	VAT Amount
20%	€90.00	€18.00
12.5%		

<b>Net:</b>	€90.00
<b>VAT:</b>	€18.00
<b>Total:</b>	€108.00

# Invoice



Rylon Ireland  
Liffey Valley  
Dublin 22

Phone (01)656 2487  
Fax (01)656 2872

**Invoice to:**

J.P. Murphy Electric  
Main Street  
Naas  
Co. Kildare

Invoice No: 68542  
Invoice Date: 01/03/##  
Your Order No: R2754

Code	Description	Qty	Unit Price	VAT Rate	Net Amount
MDP257	DVD Player	10	€35.00	20%	€350.00
MDD258	DVD (Box)	15	€16.00	20%	€240.00

VAT Rate	Net Amount	VAT Amount
20%	€590.00	€118.00

<b>Net:</b>	€590.00
<b>VAT:</b>	€118.00
<b>Total:</b>	€708.00

85-23-64

## Business Bank PLC

02/03/##

Pay J. P. Murphy Electric OR ORDER

Two thousand one hundred euro and forty cent

€2198.40

Cheque Number The Electrical Shop

215715

 85 III 2364 I: 24581479 II 02 *Margaret Doyle*

Received 04/03/##

Lodgement Slip No: 301

85-23-64

## Business Bank PLC

03/03/##

Pay J. P. Murphy Electric OR ORDER

Four hundred and six euro and 50 cent

€406.50

Cheque Number Thomas Kelly

476824

 85 III 2364 I: 35478157 II 02 *Thomas Kelly*

Received 04/03/##

Lodgement Slip No: 302

## Petty Cash Voucher

Date:

05/03/##

Voucher No:

31

Details	Amount
Postage Stamps	€8.00
<b>Total:</b>	€8.00

Signed: Thomas Doyle

Authorised: Julian P. Murphy

## Petty Cash Voucher

Date:

07/03/##

Voucher No:

32

Details	Amount
Till Rolls	€18.00
VAT @20%	€3.60
<b>Total:</b>	€21.60

Signed: Thomas Doyle

Authorised: Julian P. Murphy

# Invoice

Philem Ireland  
Unit 126  
Kenilworth Place  
Dublin 8



Phone (01)564 8972  
Fax (01)564 8975

**Invoice to:**

J.P. Murphy Electric  
Main Street  
Naas  
Co. Kildare

Invoice No: 78624  
Invoice Date: 13/03/##  
Your Order No: R2798

Code	Description	Qty	Unit Price	VAT Rate	Net Amount
CD105	mp3 Player	5	€62.00	20%	€310.00

VAT Rate	Net Amount	VAT Amount
20%	€310.00	€62.00

<b>Net:</b>	€310.00
<b>VAT:</b>	€62.00
<b>Total:</b>	€372.00

# Telephone Bill



## Modern Communications

City West Park  
 Naas Road  
 Co. Dublin

**Invoice to:**

J.P. Murphy Electric  
 Main Street  
 Naas  
 Co. Kildare

**Date:** 15/03/##  
**Account No:** 3266438  
**Account Type:** Business  
**Telephone No:** 045-876530

Details	Amount
Recurring charges	€28.50
Call charges	€56.24
VAT on €84.74 @ 20%	€16.94
<b>Total Due:</b>	<b>€101.68</b>

Full payment due by 01/04/##

91-53-98

# Friendly Bank PLC

16/03/##

Pay J. P. Murphy Electric OR ORDER

One Thousand Five Hundred euro only

€1500.00

Tomorrow's Electronics

Cheque Number *David Williams*

467856

 91 111 5398 1: 45753428 11 02

Received 17/03/##  
Lodgement Slip No: 302

90-50-76

# Friendly Bank PLC

17/03/##

Pay J. P. Murphy Electric OR ORDER

One thousand four hundred and twenty-nine euro and 50 cent only

€1429.50

Preston Electric

Cheque Number *Michael Preston*

678968

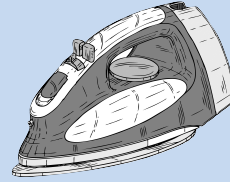
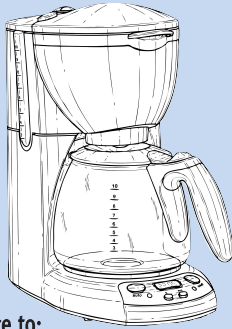
 91 111 5398 1: 85778425 11 02

Received 18/03/##  
Lodgement Slip No: 303

# Invoice

Kental Ireland  
Cork Street  
Dublin 8

Phone (01)752 5489  
Fax (01)752 5424



**Invoice to:**

J.P. Murphy Electric  
Main Street  
Naas  
Co. Kildare

Invoice No: 86728  
Invoice Date: 19/03/##  
Your Order No: R2801

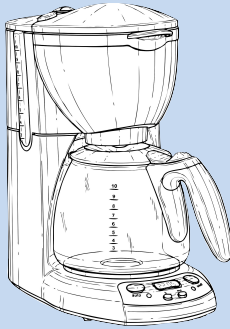
Code	Description	Qty	Unit Price	VAT Rate	Net Amount
FM102	Food mixer	5	€90.00	20%	€450.00

VAT Rate	Net Amount	VAT Amount
20%	€450.00	€90.00

<b>Net:</b>	€450.00
<b>VAT:</b>	€90.00
<b>Total:</b>	€540.00



# Invoice



Linel Industries  
 New Quay  
 Limerick  
 Co. Limerick

Phone (061)548 254  
 Fax (061)548 487

**Invoice to:**

J.P. Murphy Electric  
 Main Street  
 Naas  
 Co. Kildare

Invoice No: 9482  
 Invoice Date: 20/03/##  
 Your Order No: R2827

Code	Description	Qty	Unit Price	VAT Rate	Net Amount
FM248	Food Mixer	5	€87.00	20%	€435.00
TT379	Two-slice Toaster	10	€16.00	20%	€160.00

VAT Rate	Net Amount	VAT Amount
20%	€595.00	€119.00

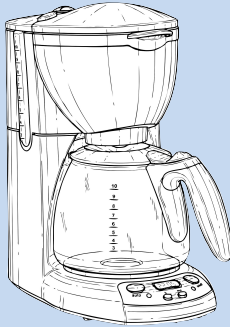
<b>Net:</b>	€595.00
<b>VAT:</b>	€119.00
<b>Total:</b>	€714.00

<b>National Bank PLC</b>		95-43-68
Pay J. P. Murphy Electric		20/03/##
One thousand seven hundred and eighty-nine euro and 80 cent only		OR ORDER
		<b>€789.80</b>
Cheque Number		Keith Furlong
658147	76 III 5464 I: 45321554 II 02	<i>Keith Furlong</i>

Received 21/03/##

Lodgement Slip No: 305

## Credit Note



Linel Industries  
 New Quay  
 Limerick  
 Co. Limerick

Phone (061)548 254  
 Fax (061)548 487

**Credit to:**

J.P. Murphy Electric  
 Main Street  
 Naas  
 Co. Kildare

Credit Note No: 854

Credit Note Date: 22/03/##

Invoice No: 9482

Code	Description	Qty	Unit Price	VAT Rate	Net Amount
TT379	Two-slice Toaster	2	€16.00	20%	€32.00

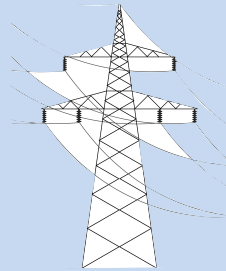
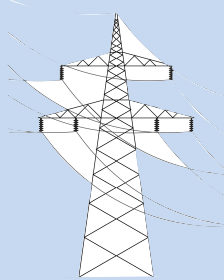
VAT Rate	Net Amount	VAT Amount
20%	€32.00	€6.40

<b>Net:</b>	€32.00
<b>VAT:</b>	€6.40
<b>Total:</b>	€38.40

# Electricity Bill

Power Ireland  
 Park West  
 Navan  
 Co. Meath

Phone (046) 252 672  
 Fax (046) 252 489



**Invoice to:**

J.P. Murphy Electric  
 Main Street  
 Naas  
 Co. Kildare

Date: 22/03/##  
 Account No: 2547895624

Details	Amount
Fixed charges	€45.00
890 units @ 8.5 cent	€75.65
VAT @ 20%	€24.13
<b>Total Due:</b>	<b>€144.78</b>

## Petty Cash Voucher

Date: 23/03/##Voucher No: 33

Details	Amount
Repair to Cash Register	€16.00
VAT @12½%	€2.00
<b>Total:</b>	<b>€18.00</b>

Signed: Margaret FlynnAuthorised: Julian P. Murphy

## Petty Cash Voucher

Date: 24/03/##Voucher No: 34

Details	Amount
Window Cleaning	€5.00
<b>Total:</b>	<b>€5.00</b>

Signed: Thomas DoyleAuthorised: Julian P. Murphy









## Universal City Bank



Universal City Bank  
Main Street  
Blackrock  
Co. Dublin  
Ireland

Telephone 01-6478127

**Account:**

99746525846428

**Date:**

31/03/20##

**Name:**

J.P. Murphy Electric  
Main Street  
Naas  
Co. Kildare  
Ireland

**Account Type:** Current Account

**Statement Number:** 003

**Period:** 01/03/20##–31/03/20##

Date	Transaction	Debit	Credit	Balance
01/02/20##	Balance			€17076.54
02/03/20##	Cheque 200207	€86.63		€16,989.91
04/03/20##	Lodgement 301		€2604.90	€19,594.81
05/03/20##	Cheque 200204	€3000.00		€16,594.81
12/03/20##	Cheque 200301	€838.00		€15,756.81
17/03/20##	Lodgement 302		€1500.00	€17,256.81
18/03/20##	Lodgement 303		€1429.50	€18,686.31
19/03/20##	Lodgement 304		€108.00	€18,794.31
21/03/20##	Lodgement 305		€1789.80	€20,584.11
27/03/20##	Cheque 200302	€744.00		€19,840.11
27/03/20##	DD	€345.00		€19,495.11
27/03/20##	DD	€1654.25		€17,840.86
27/03/20##	Bank Charges	€38.32		€17,802.54

**COMPLETE LIST OF CUSTOMERS, SUPPLIERS, NOMINAL ACCOUNTS AND PRODUCTS  
FOR J.P. MURPHY**

## Customers

Code	Coo1
Name	Cash Sale
Address	

Code	Do01
Name	Frances Dunne
Address	Cutlery Road
	Newbridge
	Co. Kildare

Code	Eo01
Name	The Electrical Shop
Address	The Mill
	Celbridge
	Co. Kildare

Code	Ko01
Name	Thomas Kelly
Address	14 College Orchard
	Clane
	Co. Kildare

Code	Mo01
Name	James Mahon
Address	Willow View
	Prosperous
	Co. Kildare

Code	No01
Name	New Age Contractors
Address	Main Street
	Kilcullen
	Co. Kildare

Code	Po01
Name	Preston Electric
Address	Shopping Centre
	Newbridge
	Co. Kildare

Code	To01
Name	Tomorrow's Electronics
Address	Main Street
	Naas
	Co. Kildare

Code	Mo02
Name	Helen Murphy
Address	Downings Road
	Prosperous
	Co. Kildare

Code	Fo01
Name	Keith Furlong
Address	Main Street
	Kildare Town
	Co. Kildare

## Suppliers

Code	K101
Name	Kental Ireland
Address	Cork Street
	Dublin 8

Code	M101
Name	Modern Communications
Address	City West Park
	Naas Road
	Co. Dublin

Code	M102
Name	Moundal Products
Address	Abbey Industrial Est.
	Waterford
	Co. Waterford

Code	P101
Name	Phelim Ireland
Address	Unit 126
	Kenilworth Place
	Dublin 8

Code	P102
Name	Power Ireland
Address	Park West
	Navan
	Co. Meath

Code	P103
Name	Panview International
Address	Kingswood Ind. Est.
	Clondalkin
	Dublin 24

Code	S101
Name	Solon International
Address	Unit 12 Sunshine Ind. Est.
	Crumlin Rd
	Dublin 12

Code	L101
Name	Linel Industries
Address	New Quay
	Limerick
	Co. Limerick

Code	R101
Name	Rylon Ireland
Address	Liffey Valley
	Dublin 22

## Nominal Accounts

Number	Description	Type	Group	Dr or Cr
1000	Sales	Income	Income	Cr
1100	Repairs	Income	Income	Cr
2000	Purchases	Expense	Expense	Dr
3000	Salaries	Expense	Expense	Dr
3100	Rent	Expense	Expense	Dr
3200	Electricity	Expense	Expense	Dr
3300	Telephone	Expense	Expense	Dr
3400	Post	Expense	Expense	Dr
3500	Stationery	Expense	Expense	Dr
3550	Staff Training	Expense	Expense	Dr
3600	Cleaning	Expense	Expense	Dr
3650	Insurance	Expense	Expense	Dr
3700	Miscellaneous Expenses	Expense	Expense	Dr
3800	Travel Expenses	Expense	Expense	Dr
3900	Advertising	Expense	Expense	Dr
6200	Office Equipment	Asset	Asset	Dr
6300	Delivery Van	Asset	Asset	Dr
7000	Debtors	Asset	Asset	Dr
7200	Bank Current A/C	Asset	Asset	Dr
7300	Petty Cash	Asset	Asset	Dr
8000	Creditors	Liability	Liability	Cr
8100	VAT Payable	Liability	Liability	Cr
9000	Capital	Owner Eq.	Owner Eq.	Cr

## Products

Code	Product	VAT Rate	Selling Price
C101	CD Player (Philem)	20%	€85.00
C102	Coffee Pot (Moundal)	20%	€56.00
D101	Deep Fat Fryer (Kental)	20%	€82.00
F101	Food Mixer (Kental)	20%	€125.00
F102	Food Mixer (Linel)	20%	€135.00
I101	Electric Iron (Moundal)	20%	€49.00
M101	DVD Player (Rylon)	20%	€65.00
MD01	DVD – Box of 10	20%	€25.00
R100	Repairs	12.5%	€18.50
T101	Two-slice Toaster	20%	€28.00
T114	14" Solon TV	20%	€189.00
T116	16" Solon TV	20%	€229.00
T122	22" Solon TV	20%	€299.00
V101	Phelim DVD Player	20%	€245.00
V102	Panview DVD Player	20%	€249.00