

**10-1, 10-2, and 10-3**

**WORK TOGETHER and  
ON YOUR OWN, pp. 232, 237, 243**

- 10-1 Journalizing purchases of merchandise for cash**
- 10-2 Journalizing purchases of merchandise on account and buying supplies**
- 10-3 Journalizing cash payments and other transactions**

PAGE 10 JOURNAL

DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	1		2		3		4	
				GENERAL				ACCOUNTS RECEIVABLE			
				DEBIT		CREDIT		DEBIT		CREDIT	
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**10-1, 10-2, and 10-3 WORK TOGETHER and ON YOUR OWN (concluded)**

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SALES CREDIT		SALES TAX PAYABLE CREDIT		ACCOUNTS PAYABLE		PURCHASES DEBIT		CASH					
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**10-1 APPLICATION PROBLEM, p. 245**

**Journalizing purchases of merchandise for cash**

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DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	GENERAL		ACCOUNTS PAYABLE		PURCHASES DEBIT	CASH	
				DEBIT	CREDIT	DEBIT	CREDIT		DEBIT	CREDIT
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**10-2 APPLICATION PROBLEM, p. 245**

**Journalizing purchases of merchandise on account and buying supplies**

DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	1		2		7		8		9		10		11	
				DEBIT	CREDIT	GENERAL	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT		
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**10-3 APPLICATION PROBLEM, p. 245**

**Journalizing cash payments and other transactions**

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JOURNAL

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DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	GENERAL		ACCOUNTS PAYABLE		PURCHASES DEBIT	CASH	
				DEBIT	CREDIT	DEBIT	CREDIT		DEBIT	CREDIT
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**10-4 APPLICATION PROBLEM, p. 246**

**Journalizing purchases, cash payments, and other transactions**

PAGE 22		JOURNAL											PAGE 22																								
DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	GENERAL		ACCOUNTS PAYABLE		PURCHASES DEBIT	CASH		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23				
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**10-5 MASTERY PROBLEM, p. 246**

**Journalizing purchases, cash payments, and other transactions**

PAGE 19

**JOURNAL**

DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	1		2		3		4	
				GENERAL				ACCOUNTS RECEIVABLE			
				DEBIT		CREDIT		DEBIT		CREDIT	
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**10-5 MASTERY PROBLEM (concluded)**

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	SALES CREDIT		SALES TAX PAYABLE CREDIT		ACCOUNTS PAYABLE		PURCHASES DEBIT		CASH						
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**10-6 CHALLENGE PROBLEM, p. 247**

**Journalizing purchases, cash payments, and other transactions**

PAGE 26		JOURNAL											PAGE 26		
DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	1		2		7		8		PURCHASES DEBIT	10		CASH CREDIT
				DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT				
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