

**11-1 WORK TOGETHER and ON YOUR OWN, p. 259**

**Journalizing sales and cash receipts**

PAGE 9		JOURNAL									
DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	1		2		3		4	
				GENERAL				ACCOUNTS RECEIVABLE			
				DEBIT		CREDIT		DEBIT		CREDIT	
1											1
2											2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13											13
14											14
15											15
16											16
17											17
18											18
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20											20
21											21
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23											23
24											24
25											25
26											26
27											27
28											28
29											29
30											30
31											31

**11-1 WORK TOGETHER and ON YOUR OWN (concluded)**

5		6		7		8		9		10		11	
SALES CREDIT		SALES TAX PAYABLE CREDIT		ACCOUNTS PAYABLE		PURCHASES DEBIT		CASH					
				DEBIT	CREDIT			DEBIT	CREDIT				
1													1
2													2
3													3
4													4
5													5
6													6
7													7
8													8
9													9
10													10
11													11
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22													22
23													23
24													24
25													25
26													26
27													27
28													28
29													29
30													30
31													31

**Extra forms**

Col. No.	Column Title	Debit Totals	Credit Totals
1	General Debit .....	_____	
2	General Credit .....		_____
3	Accounts Receivable Debit .....	_____	
4	Accounts Receivable Credit .....		_____
5	Sales Credit .....		_____
6	Sales Tax Payable Credit .....		_____
7	Accounts Payable Debit .....	_____	
8	Accounts Payable Credit .....		_____
9	Purchases Debit .....	_____	
10	Cash Debit .....	_____	
11	Cash Credit .....		_____
	Totals .....	=====	=====

**CASH PROOF**

Cash on hand at the beginning of the month .....	_____
Plus total cash received during the month .....	_____
Equals total .....	_____
Less total cash paid during the month .....	_____
Equals cash balance on hand at end of the month .....	=====
Checkbook balance on the next unused check stub .....	=====

**11-2 WORK TOGETHER, p. 266**

**Proving and ruling an expanded journal**

5.

PAGE 15		JOURNAL																	
DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	1				2				3				4			
				GENERAL				ACCOUNTS RECEIVABLE				ACCOUNTS RECEIVABLE							
				DEBIT		CREDIT		DEBIT		CREDIT		DEBIT		CREDIT					
18	Carried Forward		✓	34	34	40	25	60	00	27	13	60	31	80	00				

6., 9.

PAGE 16		JOURNAL																	
DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	1				2				3				4			
				GENERAL				ACCOUNTS RECEIVABLE				ACCOUNTS RECEIVABLE							
				DEBIT		CREDIT		DEBIT		CREDIT		DEBIT		CREDIT					
31	Totals			12	54	89	8	16	23	22	73	77	60	63	60	00			

5.

Col. No.	Column Title	Debit Totals	Credit Totals
1	General Debit	_____	_____
2	General Credit	_____	_____
3	Accounts Receivable Debit	_____	_____
4	Accounts Receivable Credit	_____	_____
5	Sales Credit	_____	_____
6	Sales Tax Payable Credit	_____	_____
7	Accounts Payable Debit	_____	_____
8	Accounts Payable Credit	_____	_____
9	Purchases Debit	_____	_____
10	Cash Debit	_____	_____
11	Cash Credit	_____	_____
	Totals	=====	=====

6.

Col. No.	Column Title	Debit Totals	Credit Totals
1	General Debit	_____	_____
2	General Credit	_____	_____
3	Accounts Receivable Debit	_____	_____
4	Accounts Receivable Credit	_____	_____
5	Sales Credit	_____	_____
6	Sales Tax Payable Credit	_____	_____
7	Accounts Payable Debit	_____	_____
8	Accounts Payable Credit	_____	_____
9	Purchases Debit	_____	_____
10	Cash Debit	_____	_____
11	Cash Credit	_____	_____
	Totals	=====	=====

**11-2 WORK TOGETHER (concluded)**

5.

PAGE 15

	5	6	7		8	9	10		11
	SALES CREDIT	SALES TAX PAYABLE CREDIT	ACCOUNTS PAYABLE			PURCHASES DEBIT	CASH		
			DEBIT	CREDIT			DEBIT	CREDIT	
32	1180000	70800	428800	935200		961040	1297440	772480	32

6., 9.

PAGE 16

	5	6	7		8	9	10		11
	SALES CREDIT	SALES TAX PAYABLE CREDIT	ACCOUNTS PAYABLE			PURCHASES DEBIT	CASH		
			DEBIT	CREDIT			DEBIT	CREDIT	
1									1
30	2528000	151680	865600	1269600		1181840	2577920	1870416	30
31									31
32									32

7.

Col. No.	Column Title	Debit Totals	Credit Totals
1	General Debit .....	_____	_____
2	General Credit .....	_____	_____
3	Accounts Receivable Debit .....	_____	_____
4	Accounts Receivable Credit .....	_____	_____
5	Sales Credit .....	_____	_____
6	Sales Tax Payable Credit .....	_____	_____
7	Accounts Payable Debit .....	_____	_____
8	Accounts Payable Credit .....	_____	_____
9	Purchases Debit .....	_____	_____
10	Cash Debit .....	_____	_____
11	Cash Credit .....	_____	_____
	Totals .....	=====	=====

8.

CASH PROOF

Cash on hand at the beginning of the month . . .	_____
Plus total cash received during the month . . . . .	_____
<i>Equals</i> total . . . . .	_____
Less total cash paid during the month . . . . .	_____
<i>Equals</i> cash balance on hand at end of the month . . . . .	=====
Checkbook balance on the next unused check stub . . . . .	_____

**Proving and ruling an expanded journal**

**10.**

PAGE 17		JOURNAL									
DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	1		2		3		4	
				GENERAL				ACCOUNTS RECEIVABLE			
				DEBIT		CREDIT		DEBIT		CREDIT	
32	16		✓	386370	28800	305280	357750				32

**11., 14.**

PAGE 18		JOURNAL									
DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	1		2		3		4	
				GENERAL				ACCOUNTS RECEIVABLE			
				DEBIT		CREDIT		DEBIT		CREDIT	
1											1
28	30			1411760	182612	829980	715500				28
29											29
30											30

**10.**

Col. No.	Column Title	Debit Totals	Credit Totals
1	General Debit .....	_____	_____
2	General Credit .....	_____	_____
3	Accounts Receivable Debit .....	_____	_____
4	Accounts Receivable Credit .....	_____	_____
5	Sales Credit .....	_____	_____
6	Sales Tax Payable Credit .....	_____	_____
7	Accounts Payable Debit .....	_____	_____
8	Accounts Payable Credit .....	_____	_____
9	Purchases Debit .....	_____	_____
10	Cash Debit .....	_____	_____
11	Cash Credit .....	_____	_____
	Totals .....	=====	=====

**11.**

Col. No.	Column Title	Debit Totals	Credit Totals
1	General Debit .....	_____	_____
2	General Credit .....	_____	_____
3	Accounts Receivable Debit .....	_____	_____
4	Accounts Receivable Credit .....	_____	_____
5	Sales Credit .....	_____	_____
6	Sales Tax Payable Credit .....	_____	_____
7	Accounts Payable Debit .....	_____	_____
8	Accounts Payable Credit .....	_____	_____
9	Purchases Debit .....	_____	_____
10	Cash Debit .....	_____	_____
11	Cash Credit .....	_____	_____
	Totals .....	=====	=====

**11-2 ON YOUR OWN (concluded)**

10.

PAGE 17

	5	6	7		8	9	10		11
	SALES CREDIT	SALES TAX PAYABLE CREDIT	DEBIT	CREDIT	ACCOUNTS PAYABLE	PURCHASES DEBIT	DEBIT	CREDIT	CASH
32	13275 00	796 50	4824 00	10521 00	10811 70	14596 20	8690 40	32	

11., 14.

PAGE 18

	5	6	7		8	9	10		11
	SALES CREDIT	SALES TAX PAYABLE CREDIT	DEBIT	CREDIT	ACCOUNTS PAYABLE	PURCHASES DEBIT	DEBIT	CREDIT	CASH
1									1
28	28440 00	1706 40	9738 00	14283 00	13295 70	29001 60	21042 18	28	
29								29	
30								30	

12.

Col. No.	Column Title	Debit Totals	Credit Totals
1	General Debit .....		
2	General Credit .....		
3	Accounts Receivable Debit .....		
4	Accounts Receivable Credit .....		
5	Sales Credit .....		
6	Sales Tax Payable Credit .....		
7	Accounts Payable Debit .....		
8	Accounts Payable Credit .....		
9	Purchases Debit .....		
10	Cash Debit .....		
11	Cash Credit .....		
	Totals .....		

13.

**CASH PROOF**

Cash on hand at the beginning of the month . . .	
Plus total cash received during the month . . . . .	
Equals total . . . . .	
Less total cash paid during the month . . . . .	
Equals cash balance on hand at end of the month . . . . .	
Checkbook balance on the next unused check stub . . . . .	

Col. No.	Column Title	Debit Totals	Credit Totals
1	General Debit .....	_____	
2	General Credit .....		_____
3	Accounts Receivable Debit .....	_____	
4	Accounts Receivable Credit .....		_____
5	Sales Credit .....		_____
6	Sales Tax Payable Credit .....		_____
7	Accounts Payable Debit .....	_____	
8	Accounts Payable Credit .....		_____
9	Purchases Debit .....	_____	
10	Cash Debit .....	_____	
11	Cash Credit .....		_____
	Totals .....	=====	=====

**CASH PROOF**

Cash on hand at the beginning of the month .....	_____
Plus total cash received during the month .....	_____
Equals total .....	_____
Less total cash paid during the month .....	_____
Equals cash balance on hand at end of the month .....	=====
Checkbook balance on the next unused check stub .....	=====



**11-1 APPLICATION PROBLEM, p. 268**

**Journalizing sales and cash receipts**

PAGE 15

**JOURNAL**

DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	1		2		3		4	
				GENERAL		ACCOUNTS RECEIVABLE					
				DEBIT	CREDIT	DEBIT	CREDIT				
1											1
2											2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
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28											28
29											29
30											30
31											31

**11-1 APPLICATION PROBLEM (concluded)**

5		6		7		8		9		10		11	
SALES CREDIT		SALES TAX PAYABLE CREDIT		ACCOUNTS PAYABLE		PURCHASES DEBIT		CASH					
				DEBIT	CREDIT			DEBIT	CREDIT				
1													1
2													2
3													3
4													4
5													5
6													6
7													7
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29													29
30													30
31													31

**11-2 APPLICATION PROBLEM, p. 268**

**Journalizing sales and cash receipts**

PAGE 16

**JOURNAL**

DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	1		2		3		4	
				GENERAL				ACCOUNTS RECEIVABLE			
				DEBIT		CREDIT		DEBIT		CREDIT	
1											1
2											2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
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27											27
28											28
29											29
30											30
31											31
32											32
33											33

**11-2 APPLICATION PROBLEM (concluded)**

	5		6		7		8		9		10		11		
	SALES CREDIT		SALES TAX PAYABLE CREDIT		ACCOUNTS PAYABLE		PURCHASES DEBIT		CASH						
					DEBIT	CREDIT			DEBIT	CREDIT					
1															1
2															2
3															3
4															4
5															5
6															6
7															7
8															8
9															9
10															10
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24															24
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26															26
27															27
28															28
29															29
30															30
31															31
32															32
33															33

**Extra forms**

Col. No.	Column Title	Debit Totals	Credit Totals
1	General Debit .....	_____	_____
2	General Credit .....	_____	_____
3	Accounts Receivable Debit .....	_____	_____
4	Accounts Receivable Credit .....	_____	_____
5	Sales Credit .....	_____	_____
6	Sales Tax Payable Credit .....	_____	_____
7	Accounts Payable Debit .....	_____	_____
8	Accounts Payable Credit .....	_____	_____
9	Purchases Debit .....	_____	_____
10	Cash Debit .....	_____	_____
11	Cash Credit .....	_____	_____
	Totals .....	=====	=====

Col. No.	Column Title	Debit Totals	Credit Totals
1	General Debit .....	_____	_____
2	General Credit .....	_____	_____
3	Accounts Receivable Debit .....	_____	_____
4	Accounts Receivable Credit .....	_____	_____
5	Sales Credit .....	_____	_____
6	Sales Tax Payable Credit .....	_____	_____
7	Accounts Payable Debit .....	_____	_____
8	Accounts Payable Credit .....	_____	_____
9	Purchases Debit .....	_____	_____
10	Cash Debit .....	_____	_____
11	Cash Credit .....	_____	_____
	Totals .....	=====	=====

**11-3 APPLICATION PROBLEM, p. 269**

**Proving and ruling an expanded journal**

1.

PAGE 13		JOURNAL																					
DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	GENERAL		ACCOUNTS RECEIVABLE																	
				DEBIT	CREDIT	DEBIT	CREDIT																
32	20 Carried Forward		✓	3	6	4	4	80	4	0	8	00	1	2	6	1	82	2	2	1	7	52	32

2.

PAGE 14		JOURNAL																				
DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	GENERAL		ACCOUNTS RECEIVABLE																
				DEBIT	CREDIT	DEBIT	CREDIT															
1																						1
2																						2
3																						3

1.

Col. No.	Column Title	Debit Totals	Credit Totals
1	General Debit .....	_____	_____
2	General Credit .....	_____	_____
3	Accounts Receivable Debit .....	_____	_____
4	Accounts Receivable Credit .....	_____	_____
5	Sales Credit .....	_____	_____
6	Sales Tax Payable Credit .....	_____	_____
7	Accounts Payable Debit .....	_____	_____
8	Accounts Payable Credit .....	_____	_____
9	Purchases Debit .....	_____	_____
10	Cash Debit .....	_____	_____
11	Cash Credit .....	_____	_____
	Totals .....	=====	=====

**11-3 APPLICATION PROBLEM (concluded)**

1.

PAGE 13

	5	6	7		8	9	10		11
	SALES CREDIT	SALES TAX PAYABLE CREDIT	ACCOUNTS PAYABLE			PURCHASES DEBIT	CASH		
			DEBIT	CREDIT			DEBIT	CREDIT	
32	995840	59750	223440	260800		291280	1151160	577600	32

2.

PAGE 14

	5	6	7		8	9	10		11
	SALES CREDIT	SALES TAX PAYABLE CREDIT	ACCOUNTS PAYABLE			PURCHASES DEBIT	CASH		
			DEBIT	CREDIT			DEBIT	CREDIT	
1									1
2									2
3									3

2.

Col. No.	Column Title	Debit Totals	Credit Totals
1	General Debit .....	_____	_____
2	General Credit .....	_____	_____
3	Accounts Receivable Debit .....	_____	_____
4	Accounts Receivable Credit .....	_____	_____
5	Sales Credit .....	_____	_____
6	Sales Tax Payable Credit .....	_____	_____
7	Accounts Payable Debit .....	_____	_____
8	Accounts Payable Credit .....	_____	_____
9	Purchases Debit .....	_____	_____
10	Cash Debit .....	_____	_____
11	Cash Credit .....	_____	_____
	Totals .....	=====	=====

**Extra forms**

Col. No.	Column Title	Debit Totals	Credit Totals
1	General Debit .....	_____	_____
2	General Credit .....	_____	_____
3	Accounts Receivable Debit .....	_____	_____
4	Accounts Receivable Credit .....	_____	_____
5	Sales Credit .....	_____	_____
6	Sales Tax Payable Credit .....	_____	_____
7	Accounts Payable Debit .....	_____	_____
8	Accounts Payable Credit .....	_____	_____
9	Purchases Debit .....	_____	_____
10	Cash Debit .....	_____	_____
11	Cash Credit .....	_____	_____
	Totals .....	=====	=====

Col. No.	Column Title	Debit Totals	Credit Totals
1	General Debit .....	_____	_____
2	General Credit .....	_____	_____
3	Accounts Receivable Debit .....	_____	_____
4	Accounts Receivable Credit .....	_____	_____
5	Sales Credit .....	_____	_____
6	Sales Tax Payable Credit .....	_____	_____
7	Accounts Payable Debit .....	_____	_____
8	Accounts Payable Credit .....	_____	_____
9	Purchases Debit .....	_____	_____
10	Cash Debit .....	_____	_____
11	Cash Credit .....	_____	_____
	Totals .....	=====	=====



**Extra forms**

Col. No.	Column Title	Debit Totals	Credit Totals
1	General Debit .....	_____	_____
2	General Credit .....	_____	_____
3	Accounts Receivable Debit .....	_____	_____
4	Accounts Receivable Credit .....	_____	_____
5	Sales Credit .....	_____	_____
6	Sales Tax Payable Credit .....	_____	_____
7	Accounts Payable Debit .....	_____	_____
8	Accounts Payable Credit .....	_____	_____
9	Purchases Debit .....	_____	_____
10	Cash Debit .....	_____	_____
11	Cash Credit .....	_____	_____
	Totals .....	=====	=====

**CASH PROOF**

Cash on hand at the beginning of the month .....	_____
Plus total cash received during the month .....	_____
Equals total .....	_____
Less total cash paid during the month .....	_____
Equals cash balance on hand at end of the month .....	=====
Checkbook balance on the next unused check stub .....	=====

**11-4 APPLICATION PROBLEM, p. 269**

**Proving and ruling an expanded journal**

1., 3.

PAGE 16		JOURNAL							
DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	GENERAL		ACCOUNTS RECEIVABLE			
				DEBIT	CREDIT	DEBIT	CREDIT		
22	31	Totals			444780	45900	177253	409464	22
23									23
24									24

1.

Col. No.	Column Title	Debit Totals	Credit Totals
1	General Debit .....	_____	
2	General Credit .....		_____
3	Accounts Receivable Debit .....	_____	
4	Accounts Receivable Credit .....		_____
5	Sales Credit .....		_____
6	Sales Tax Payable Credit .....		_____
7	Accounts Payable Debit .....	_____	
8	Accounts Payable Credit .....		_____
9	Purchases Debit .....	_____	
10	Cash Debit .....	_____	
11	Cash Credit .....		_____
	Totals .....	=====	=====

**11-4 APPLICATION PROBLEM (concluded)**

1., 3.

PAGE 16

	5	6	7		8	9	10		11
	SALES CREDIT	SALES TAX PAYABLE CREDIT	ACCOUNTS PAYABLE			PURCHASES DEBIT	CASH		
			DEBIT	CREDIT			DEBIT	CREDIT	
22	1452420	87145	251370	405000	439290	1771776	684540		22
23									23
24									24

2.

**CASH PROOF**

Cash on hand at the beginning of the month .....	
Plus total cash received during the month .....	
Equals total .....	
Less total cash paid during the month .....	
Equals cash balance on hand at end of the month .....	
Checkbook balance on the next unused check stub .....	

Col. No.	Column Title	Debit Totals	Credit Totals
1	General Debit .....	_____	_____
2	General Credit .....	_____	_____
3	Accounts Receivable Debit .....	_____	_____
4	Accounts Receivable Credit .....	_____	_____
5	Sales Credit .....	_____	_____
6	Sales Tax Payable Credit .....	_____	_____
7	Accounts Payable Debit .....	_____	_____
8	Accounts Payable Credit .....	_____	_____
9	Purchases Debit .....	_____	_____
10	Cash Debit .....	_____	_____
11	Cash Credit .....	_____	_____
	Totals .....	=====	=====

**CASH PROOF**

Cash on hand at the beginning of the month .....	_____
Plus total cash received during the month .....	_____
Equals total .....	_____
Less total cash paid during the month .....	_____
Equals cash balance on hand at end of the month .....	=====
Checkbook balance on the next unused check stub .....	=====

**Extra forms**

Col. No.	Column Title	Debit Totals	Credit Totals
1	General Debit .....	_____	_____
2	General Credit .....	_____	_____
3	Accounts Receivable Debit .....	_____	_____
4	Accounts Receivable Credit .....	_____	_____
5	Sales Credit .....	_____	_____
6	Sales Tax Payable Credit .....	_____	_____
7	Accounts Payable Debit .....	_____	_____
8	Accounts Payable Credit .....	_____	_____
9	Purchases Debit .....	_____	_____
10	Cash Debit .....	_____	_____
11	Cash Credit .....	_____	_____
	Totals .....	=====	=====

Col. No.	Column Title	Debit Totals	Credit Totals
1	General Debit .....	_____	_____
2	General Credit .....	_____	_____
3	Accounts Receivable Debit .....	_____	_____
4	Accounts Receivable Credit .....	_____	_____
5	Sales Credit .....	_____	_____
6	Sales Tax Payable Credit .....	_____	_____
7	Accounts Payable Debit .....	_____	_____
8	Accounts Payable Credit .....	_____	_____
9	Purchases Debit .....	_____	_____
10	Cash Debit .....	_____	_____
11	Cash Credit .....	_____	_____
	Totals .....	=====	=====

**11-5 MASTERY PROBLEM, p. 269**

**Journalizing sales and cash receipts transactions; proving and ruling a journal**

1.

PAGE 19		JOURNAL										
DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	GENERAL				ACCOUNTS RECEIVABLE				
				DEBIT		CREDIT		DEBIT		CREDIT		
32	24		✓							126412	138081	32

2., 3., 4., 5.

PAGE 20		JOURNAL										
DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	GENERAL				ACCOUNTS RECEIVABLE				
				DEBIT		CREDIT		DEBIT		CREDIT		
1												1
2												2
3												3
4												4
5												5
6												6
7												7
8												8

1.

Col. No.	Column Title	Debit Totals	Credit Totals
1	General Debit .....	_____	
2	General Credit .....		_____
3	Accounts Receivable Debit .....	_____	
4	Accounts Receivable Credit .....		_____
5	Sales Credit .....		_____
6	Sales Tax Payable Credit .....		_____
7	Accounts Payable Debit .....	_____	
8	Accounts Payable Credit .....		_____
9	Purchases Debit .....	_____	
10	Cash Debit .....	_____	
11	Cash Credit .....		_____
	Totals .....	=====	=====

2.

Col. No.	Column Title	Debit Totals	Credit Totals
1	General Debit .....	_____	
2	General Credit .....		_____
3	Accounts Receivable Debit .....	_____	
4	Accounts Receivable Credit .....		_____
5	Sales Credit .....		_____
6	Sales Tax Payable Credit .....		_____
7	Accounts Payable Debit .....	_____	
8	Accounts Payable Credit .....		_____
9	Purchases Debit .....	_____	
10	Cash Debit .....	_____	
11	Cash Credit .....		_____
	Totals .....	=====	=====

**11-5 MASTERY PROBLEM (concluded)**

1.

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	5	6	7		8	9	10		11
	SALES CREDIT	SALES TAX PAYABLE CREDIT	ACCOUNTS PAYABLE			PURCHASES DEBIT	CASH		
			DEBIT	CREDIT			DEBIT	CREDIT	
32	1239700	49588					1300957		32

2., 3., 4., 5.

PAGE 20

	5	6	7		8	9	10		11
	SALES CREDIT	SALES TAX PAYABLE CREDIT	ACCOUNTS PAYABLE			PURCHASES DEBIT	CASH		
			DEBIT	CREDIT			DEBIT	CREDIT	
1									1
2									2
3									3
4									4
5									5
6									6
7									7
8									8

4.

Col. No.	Column Title	Debit Totals	Credit Totals
1	General Debit . . . . .	_____	
2	General Credit . . . . .		_____
3	Accounts Receivable Debit . . . . .	_____	
4	Accounts Receivable Credit . . . . .		_____
5	Sales Credit . . . . .		_____
6	Sales Tax Payable Credit . . . . .		_____
7	Accounts Payable Debit . . . . .	_____	
8	Accounts Payable Credit . . . . .		_____
9	Purchases Debit . . . . .	_____	
10	Cash Debit . . . . .	_____	
11	Cash Credit . . . . .		_____
	Totals . . . . .	=====	=====

**Extra forms**

Col. No.	Column Title	Debit Totals	Credit Totals
1	General Debit .....	_____	_____
2	General Credit .....	_____	_____
3	Accounts Receivable Debit .....	_____	_____
4	Accounts Receivable Credit .....	_____	_____
5	Sales Credit .....	_____	_____
6	Sales Tax Payable Credit .....	_____	_____
7	Accounts Payable Debit .....	_____	_____
8	Accounts Payable Credit .....	_____	_____
9	Purchases Debit .....	_____	_____
10	Cash Debit .....	_____	_____
11	Cash Credit .....	_____	_____
	Totals .....	=====	=====

Col. No.	Column Title	Debit Totals	Credit Totals
1	General Debit .....	_____	_____
2	General Credit .....	_____	_____
3	Accounts Receivable Debit .....	_____	_____
4	Accounts Receivable Credit .....	_____	_____
5	Sales Credit .....	_____	_____
6	Sales Tax Payable Credit .....	_____	_____
7	Accounts Payable Debit .....	_____	_____
8	Accounts Payable Credit .....	_____	_____
9	Purchases Debit .....	_____	_____
10	Cash Debit .....	_____	_____
11	Cash Credit .....	_____	_____
	Totals .....	=====	=====



**11-6 CHALLENGE PROBLEM, p. 270**

**Journalizing transactions; proving and ruling a journal**

**2.**

Col. No.	Column Title	Debit Totals	Credit Totals
1	General Debit .....	_____	
2	General Credit .....		_____
3	Accounts Receivable Debit .....	_____	
4	Accounts Receivable Credit .....		_____
5	Sales Credit .....		_____
6	Sales Tax Payable Credit .....		_____
7	Accounts Payable Debit .....	_____	
8	Accounts Payable Credit .....		_____
9	Purchases Debit .....	_____	
10	Cash Debit .....	_____	
11	Cash Credit .....		_____
	Totals .....	=====	=====

**3.**

Col. No.	Column Title	Debit Totals	Credit Totals
1	General Debit .....	_____	
2	General Credit .....		_____
3	Accounts Receivable Debit .....	_____	
4	Accounts Receivable Credit .....		_____
5	Sales Credit .....		_____
6	Sales Tax Payable Credit .....		_____
7	Accounts Payable Debit .....	_____	
8	Accounts Payable Credit .....		_____
9	Purchases Debit .....	_____	
10	Cash Debit .....	_____	
11	Cash Credit .....		_____
	Totals .....	=====	=====

**1., 2.**

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**JOURNAL**

DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	1		2		3		4	
				GENERAL				ACCOUNTS RECEIVABLE			
				DEBIT		CREDIT		DEBIT		CREDIT	
1											1
2											2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13											13
14											14
15											15
16											16
17											17
18											18
19											19
20											20
21											21
22											22
23											23
24											24
25											25
26											26
27											27
28											28
29											29
30											30
31											31
32											32

**11-6 CHALLENGE PROBLEM (continued)**

1, 2.

	5		6		7		8		9		10		11		
	SALES CREDIT		SALES TAX PAYABLE CREDIT		ACCOUNTS PAYABLE		PURCHASES DEBIT		CASH						
					DEBIT	CREDIT			DEBIT	CREDIT					
1															1
2															2
3															3
4															4
5															5
6															6
7															7
8															8
9															9
10															10
11															11
12															12
13															13
14															14
15															15
16															16
17															17
18															18
19															19
20															20
21															21
22															22
23															23
24															24
25															25
26															26
27															27
28															28
29															29
30															30
31															31
32															32

**11-6 CHALLENGE PROBLEM (continued)**

**3., 4., 5., 7**

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**JOURNAL**

DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	1		2		3		4	
				GENERAL				ACCOUNTS RECEIVABLE			
				DEBIT		CREDIT		DEBIT		CREDIT	
1											1
2											2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13											13
14											14
15											15

**5.**

Col. No.	Column Title	Debit Totals	Credit Totals
1	General Debit .....	_____	
2	General Credit .....		_____
3	Accounts Receivable Debit .....	_____	
4	Accounts Receivable Credit .....		_____
5	Sales Credit .....		_____
6	Sales Tax Payable Credit .....		_____
7	Accounts Payable Debit .....	_____	
8	Accounts Payable Credit .....		_____
9	Purchases Debit .....	_____	
10	Cash Debit .....	_____	
11	Cash Credit .....		_____
	Totals .....	=====	=====

**11-6 CHALLENGE PROBLEM (concluded)**

3., 4., 5., 7.

	5		6		7				8		9		10		11		
	SALES CREDIT		SALES TAX PAYABLE CREDIT		ACCOUNTS PAYABLE				PURCHASES DEBIT		CASH						
					DEBIT		CREDIT				DEBIT		CREDIT				
1																	1
2																	2
3																	3
4																	4
5																	5
6																	6
7																	7
8																	8
9																	9
10																	10
11																	11
12																	12
13																	13
14																	14
15																	15

6.

**CASH PROOF**

Cash on hand at the beginning of the month .....	_____
Plus total cash received during the month .....	_____
Equals total .....	_____
Less total cash paid during the month .....	_____
Equals cash balance on hand at end of the month .....	=====
Checkbook balance on the next unused check stub .....	=====

Col. No.	Column Title	Debit Totals	Credit Totals
1	General Debit .....	_____	_____
2	General Credit .....	_____	_____
3	Accounts Receivable Debit .....	_____	_____
4	Accounts Receivable Credit .....	_____	_____
5	Sales Credit .....	_____	_____
6	Sales Tax Payable Credit .....	_____	_____
7	Accounts Payable Debit .....	_____	_____
8	Accounts Payable Credit .....	_____	_____
9	Purchases Debit .....	_____	_____
10	Cash Debit .....	_____	_____
11	Cash Credit .....	_____	_____
	Totals .....	=====	=====

**CASH PROOF**

Cash on hand at the beginning of the month .....	_____
Plus total cash received during the month .....	_____
Equals total .....	_____
Less total cash paid during the month .....	_____
Equals cash balance on hand at end of the month .....	=====
Checkbook balance on the next unused check stub .....	=====