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SALES CREDIT		SALES TAX PAYABLE CREDIT		ACCOUNTS PAYABLE		PURCHASES DEBIT		CASH					
				DEBIT	CREDIT			DEBIT	CREDIT				
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**12-1, 12-2, and 12-3 WORK TOGETHER, pp. 279, 285, 291**

- 12-1 Posting to a general ledger
- 12-2 Posting to an accounts payable ledger
- 12-3 Posting to an accounts receivable ledger

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DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	GENERAL		ACCOUNTS RECEIVABLE	
				DEBIT	CREDIT	DEBIT	CREDIT
1 Oct. 18	Brought Forward		✓	343440	25600	271360	318000
2 19	Supplies—Office	C290		6960			
3 19	Regal Designs	P89					
4 20	Electro-Graphic Supply	C291					
5 20	Maria Farrell	S84				57664	
6 21	Alfredo Lopez	R104					25440
30 31	Totals			1254898	162322	737760	636000
31							

**12-1, 12-2, and 12-3 ON YOUR OWN, pp. 279, 285, 291**

- 12-1 Posting to a general ledger
- 12-2 Posting to an accounts payable ledger
- 12-3 Posting to an accounts receivable ledger

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DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	GENERAL		ACCOUNTS RECEIVABLE	
				DEBIT	CREDIT	DEBIT	CREDIT
1 Nov. 16	Brought Forward		✓	386370	28800	305280	357750
2 16	Supplies—Store	C320		7830			
3 17	Can Do Graphics	P99					
4 17	Art and Things	C321					
5 18	David Bishop	S92				64872	
6 20	Brandee Sparks	R114					28620
28 30	Totals			1411760	182612	829980	715500
29							
30							

**12-1, 12-2, and 12-3 WORK TOGETHER (continued)**

	5		6		7		8		9		10		11		
	SALES CREDIT		SALES TAX PAYABLE CREDIT		ACCOUNTS PAYABLE		PURCHASES DEBIT		CASH		DEBIT		CREDIT		
					DEBIT		CREDIT				DEBIT		CREDIT		
1	11	800	00	70	800	42	880	93	520	96	104	12	974	77	2480
2															6960
3								14	0320	14	0320				
4						77	600							77	600
5	5	440	00	3	264										
6												2	5440		
30	25	280	00	1	51680	8	65600	12	69600	11	81840	25	77920	18	70416
31															

**12-1, 12-2, and 12-3 ON YOUR OWN (continued)**

	5		6		7		8		9		10		11		
	SALES CREDIT		SALES TAX PAYABLE CREDIT		ACCOUNTS PAYABLE		PURCHASES DEBIT		CASH		DEBIT		CREDIT		
					DEBIT		CREDIT				DEBIT		CREDIT		
1	13	275	00	79	650	48	2400	10	52100	10	81170	14	59620	8	69040
2															7830
3								15	7860	15	7860				
4						87	300							87	300
5	6	1200		3	672										
6												2	8620		
28	28	440	00	1	70640	9	73800	14	28300	13	29570	29	00160	21	04218
29												(1110)			
30															

JOURNAL

PAGE

DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	1		2		3		4	
				GENERAL				ACCOUNTS RECEIVABLE			
				DEBIT		CREDIT		DEBIT		CREDIT	
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### 12-1 WORK TOGETHER (concluded)

5., 6., 7.

ACCOUNT Cash				ACCOUNT NO. 1110			
DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE		
					DEBIT	CREDIT	
20-- Oct. 1	Balance	✓			11 7 6 4 96		

ACCOUNT				ACCOUNT NO.			
DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE		
					DEBIT	CREDIT	

### 12-2 WORK TOGETHER (concluded)

4., 5., 6.

VENDOR Electro-Graphic Supply				VENDOR NO. 230			
DATE	ITEM	POST. REF.	DEBIT	CREDIT	CREDIT BALANCE		
					DEBIT	CREDIT	
20-- Oct. 1	Balance	✓			7 7 6 00		
	6	15		2 5 4 4 00	3 3 2 0 00		

VENDOR				VENDOR NO.			
DATE	ITEM	POST. REF.	DEBIT	CREDIT	CREDIT BALANCE		
					DEBIT	CREDIT	

### 12-3 WORK TOGETHER (concluded)

3., 4., 5.

CUSTOMER				CUSTOMER NO.			
DATE	ITEM	POST. REF.	DEBIT	CREDIT	DEBIT BALANCE		
					DEBIT	CREDIT	

CUSTOMER Alfredo Lopez				CUSTOMER NO. 130			
DATE	ITEM	POST. REF.	DEBIT	CREDIT	DEBIT BALANCE		
					DEBIT	CREDIT	
20-- Oct. 1	Balance	✓			2 5 4 40		
	12	15	1 2 7 2 00		1 5 2 6 40		

# 12-1 ON YOUR OWN (concluded)

9., 10., 11.

ACCOUNT		Cash		ACCOUNT NO. 1110			
DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE		
					DEBIT	CREDIT	
20-- Nov. 1	Balance	✓			1884000		
	30	18	2900160		4784160		
ACCOUNT				ACCOUNT NO.			

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT

# 12-2 ON YOUR OWN (concluded)

7., 8., 9.

VENDOR		Art and Things		VENDOR NO. 210			
DATE	ITEM	POST. REF.	DEBIT	CREDIT	CREDIT BALANCE		
					DEBIT	CREDIT	
20-- Nov. 1	Balance	✓			87300		
	10	17		286200	373500		
VENDOR				VENDOR NO.			

DATE	ITEM	POST. REF.	DEBIT	CREDIT	CREDIT BALANCE	
					DEBIT	CREDIT

# 12-3 ON YOUR OWN (concluded)

6., 7., 8.

CUSTOMER				CUSTOMER NO.			
DATE	ITEM	POST. REF.	DEBIT	CREDIT	DEBIT BALANCE		
					DEBIT	CREDIT	

CUSTOMER		Brandee Sparks		CUSTOMER NO. 140			
DATE	ITEM	POST. REF.	DEBIT	CREDIT	DEBIT BALANCE		
					DEBIT	CREDIT	
20-- Nov. 1	Balance	✓			28620		
	12	17	143100		171720		







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SALES CREDIT		SALES TAX PAYABLE CREDIT		ACCOUNTS PAYABLE				PURCHASES DEBIT		CASH			
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JOURNAL

DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	GENERAL				ACCOUNTS RECEIVABLE				
				DEBIT		CREDIT		DEBIT		CREDIT		
1 Aug. 1	Rent Expense	C180		1	2	0	0	0				
2 5	✓	T5	✓									
3 9	Supplies—Office	C181			9	6	0					
4 12	✓	T12	✓									
5 16	Prepaid Insurance	C182		1	4	4	0	0				
6 19	✓	T19	✓									
7 26	Advertising Expense	C183			3	2	5	0				
8 31	✓	T31	✓									
9 31	Totals			3	0	6	1	0	—	—	—	—
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**12-1 APPLICATION PROBLEM (continued)**

2., 3.

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	SALES CREDIT			SALES TAX PAYABLE CREDIT			ACCOUNTS PAYABLE		PURCHASES DEBIT		CASH					
							DEBIT	CREDIT			DEBIT	CREDIT				
1														120000		1
2	561600			33696							595296					2
3														9600		3
4	410400			24624							435024					4
5														144000		5
6	568800			34128							602928					6
7														32500		7
8	511200			30672							541872					8
9	2052000			123120			---	---	---	---	2175120			306100		9
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# JOURNAL

DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	1		2		3		4	
				GENERAL		ACCOUNTS RECEIVABLE					
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**12-1 APPLICATION PROBLEM (continued)**

1., 2., 3.

**GENERAL LEDGER**

ACCOUNT					ACCOUNT NO.			
DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE		DEBIT	CREDIT

ACCOUNT					ACCOUNT NO.			
DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE		DEBIT	CREDIT

ACCOUNT					ACCOUNT NO.			
DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE		DEBIT	CREDIT

ACCOUNT					ACCOUNT NO.			
DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE		DEBIT	CREDIT

**12-1 APPLICATION PROBLEM (concluded)**

1., 2., 3.

**GENERAL LEDGER**

ACCOUNT				ACCOUNT NO.			
DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE		
					DEBIT	CREDIT	

ACCOUNT				ACCOUNT NO.			
DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE		
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ACCOUNT				ACCOUNT NO.			
DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE		
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ACCOUNT				ACCOUNT NO.			
DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE		
					DEBIT	CREDIT	

**Extra form**

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	SALES CREDIT		SALES TAX PAYABLE CREDIT		ACCOUNTS PAYABLE				PURCHASES DEBIT		CASH				
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**12-2 APPLICATION PROBLEM, p. 296**

Posting to an accounts payable ledger

3., 4.

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DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	GENERAL		ACCOUNTS RECEIVABLE		
				DEBIT	CREDIT	DEBIT	CREDIT	
				1	2	3	4	
1 <sup>20</sup> Sept. 4	Nutrition Center	P78						1
2	8 Cornucopia, Inc.	C184						2
3	11 Healthy Foods	C185						3
4	15 Sports Nutrition	C186						4
5	20 Cornucopia, Inc.	P79						5
6	25 Sports Nutrition	P80						6
7	28 Nutrition Center	C187						7
8	30 Healthy Foods	P81						8
9	30 Totals							9
10								10
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**12-2 APPLICATION PROBLEM (continued)**

**3., 4.**

	5		6		7		8		9		10		11	
	SALES CREDIT	SALES TAX PAYABLE CREDIT	ACCOUNTS PAYABLE		PURCHASES DEBIT		CASH		DEBIT	CREDIT				
			DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT						
1				201600	201600									1
2			309000								309000			2
3			506400								506400			3
4			451200								451200			4
5				458400	458400									5
6				540000	540000									6
7			201600								201600			7
8				339600	339600									8
9	---	---	1468200	1539600	1539600				---	---	1468200			9
10														10
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Extra form

JOURNAL

PAGE

DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	1		2		3		4	
				GENERAL		ACCOUNTS RECEIVABLE					
				DEBIT	CREDIT	DEBIT	CREDIT				
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Name \_\_\_\_\_ Date \_\_\_\_\_ Class \_\_\_\_\_

**12-2 APPLICATION PROBLEM (continued)**

1., 4.

**GENERAL LEDGER**

ACCOUNT				ACCOUNT NO.			
DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE		
					DEBIT	CREDIT	

ACCOUNT				ACCOUNT NO.			
DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE		
					DEBIT	CREDIT	

ACCOUNT				ACCOUNT NO.			
DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE		
					DEBIT	CREDIT	

ACCOUNT				ACCOUNT NO.			
DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE		
					DEBIT	CREDIT	

**12-2 APPLICATION PROBLEM (concluded)**

2., 3.

**ACCOUNTS PAYABLE LEDGER**

VENDOR		VENDOR NO.				
DATE	ITEM	POST. REF.	DEBIT	CREDIT	CREDIT BALANCE	

VENDOR		VENDOR NO.				
DATE	ITEM	POST. REF.	DEBIT	CREDIT	CREDIT BALANCE	

VENDOR		VENDOR NO.				
DATE	ITEM	POST. REF.	DEBIT	CREDIT	CREDIT BALANCE	

VENDOR		VENDOR NO.				
DATE	ITEM	POST. REF.	DEBIT	CREDIT	CREDIT BALANCE	

5		6		7		8		9		10		11	
SALES CREDIT		SALES TAX PAYABLE CREDIT		ACCOUNTS PAYABLE		PURCHASES DEBIT		CASH					
				DEBIT	CREDIT			DEBIT	CREDIT				
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# 12-3 APPLICATION PROBLEM, p. 297

## Posting to an accounts receivable ledger

3., 4.

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		1		2		3		4		
DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	GENERAL		ACCOUNTS RECEIVABLE				
				DEBIT	CREDIT	DEBIT		CREDIT		
1	Oct. 5	Children's Center	R170						4 4 1 6 00	1
2	10	Southwest Community Club	S69			3 0 0 1 92				2
3	14	Eastman Sports Arena	R171					2 2 2 0 00		3
4	20	Children's Center	S70			1 7 5 5 36				4
5	24	Maple Tree Club	R172					3 5 2 8 00		5
6	27	Eastman Sports Arena	S71			1 1 1 9 36				6
7	30	Maple Tree Club	S72			2 5 4 4 00				7
8	31	Totals				8 4 2 0 64		10 1 6 4 00		8
9										9
10										10
11										11
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**12-3 APPLICATION PROBLEM (continued)**

3., 4.

	5			6			7		8		9		10		11	
	SALES CREDIT			SALES TAX PAYABLE CREDIT			ACCOUNTS PAYABLE		PURCHASES DEBIT		CASH					
							DEBIT	CREDIT			DEBIT	CREDIT				
1											4	4	1	6		1
2	2	8	3	2	0	0										2
3				1	6	9					2	2	2	0		3
4	1	6	5		3	6										4
5				9	9	3					3	5	2	8		5
6	1	0	5		6	3										6
7	2	4	0		0	0										7
8	7	9	4	4	7	6	—	—	—	—	10	1	6	4	—	8
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JOURNAL

PAGE

DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	1		2		3		4	
				GENERAL				ACCOUNTS RECEIVABLE			
				DEBIT		CREDIT		DEBIT		CREDIT	
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**12-3 APPLICATION PROBLEM (continued)**

1., 4.

**GENERAL LEDGER**

ACCOUNT					ACCOUNT NO.			
DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE		DEBIT	CREDIT

ACCOUNT					ACCOUNT NO.			
DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE		DEBIT	CREDIT

ACCOUNT					ACCOUNT NO.			
DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE		DEBIT	CREDIT

ACCOUNT					ACCOUNT NO.			
DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE		DEBIT	CREDIT

2., 3.

ACCOUNTS RECEIVABLE LEDGER

CUSTOMER		CUSTOMER NO.				
DATE	ITEM	POST. REF.	DEBIT	CREDIT	DEBIT BALANCE	

CUSTOMER		CUSTOMER NO.				
DATE	ITEM	POST. REF.	DEBIT	CREDIT	DEBIT BALANCE	

CUSTOMER		CUSTOMER NO.				
DATE	ITEM	POST. REF.	DEBIT	CREDIT	DEBIT BALANCE	

CUSTOMER		CUSTOMER NO.				
DATE	ITEM	POST. REF.	DEBIT	CREDIT	DEBIT BALANCE	



2.




**12-5 MASTERY PROBLEM, p. 298**

**Posting to ledgers from a journal  
1., 2.**

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DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	GENERAL		ACCOUNTS RECEIVABLE	
				DEBIT	CREDIT	DEBIT	CREDIT
1 Nov. 2	Rent Expense	C231		150000			
2	Utilities Expense	C232		20760			
3	Aquacare	P73					
4	Custom Pool Supply	C233					
5	Cheryl Blackman	R96					54696
6	John Falk	S72				91584	
7	Aquacare	C234					
8	✓	T7	✓				
9	Malibu Pools	C235					
10	Linda Karagin	R97					106848
11	Sun-Brite Pool Supplies	C236					
12	Aquacare	C237					
13	Sun-Brite Pool Supplies	P74					
14	✓	T14	✓				
15	Karl Jantzen, Drawing	C238		120000			
16	Jeff Rutherford, Drawing	C239		120000			
17	Miscellaneous Expense	C240		9600			
18	Allen Stewart	S73				86496	
19	Advertising Expense	C241		32040			
20	Malibu Pools	P75					
21	✓	T21	✓				
22	John Falk	R98					172356
23	Karl Jantzen, Drawing	M38		16560			
24	Purchases				16560		
25	Supplies—Office	C242		9960			
26	Custom Pool Supply	P76					
27	✓	T28	✓				
28	Supplies—Store	C243		12720			
29	Linda Karagin	S74				75684	
30	✓	T30	✓				
31	30 Totals			491640	16560	253764	333900
32							

**12-5 MASTERY 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		DEBIT		CREDIT									
1																					1 500 00	1		
2																						207 60	2	
3								1 363 20		1 363 20													3	
4							2 382 00															2 382 00	4	
5																						546 96	5	
6	8 64 00						5 184																6	
7							3 816 00															3 816 00	7	
8	4 368 00						2 620 8															4 630 08	8	
9							3 468 00															3 468 00	9	
10																						1 068 48	10	
11							2 832 00															2 832 00	11	
12							1 363 20															1 363 20	12	
13																							13	
14	4 956 00						2 973 6															5 253 36	14	
15																						1 200 00	15	
16																						1 200 00	16	
17																						96 00	17	
18	8 16 00						4 896																18	
19																						3 204 0	19	
20																							20	
21	4 752 00						2 851 2															5 037 12	21	
22																						1 723 56	22	
23																							23	
24																							24	
25																						99 60	25	
26																							26	
27	5 136 00						3 081 6															5 444 16	27	
28																						1 272 0	28	
29	7 14 00						4 284																29	
30	1 008 00						6 048															1 068 48	30	
31	22 614 00						1 356 84	13 861 20	12 571 20	12 571 20											24 772 20	18 612 00	31	
32																							32	

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**12-5 MASTERY PROBLEM (continued)**

1., 2.

**GENERAL LEDGER**

ACCOUNT Cash						ACCOUNT NO. 1110			
DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE				
					DEBIT		CREDIT		
20-- Nov. 1	Balance	✓			20	31	600		

ACCOUNT Accounts Receivable						ACCOUNT NO. 1130			
DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE				
					DEBIT		CREDIT		
20-- Nov. 1	Balance	✓			3	33	900		

ACCOUNT Supplies—Office						ACCOUNT NO. 1150			
DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE				
					DEBIT		CREDIT		
20-- Nov. 1	Balance	✓			3	55	200		

ACCOUNT Supplies—Store						ACCOUNT NO. 1160			
DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE				
					DEBIT		CREDIT		
20-- Nov. 1	Balance	✓			4	10	400		

ACCOUNT Accounts Payable						ACCOUNT NO. 2110			
DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE				
					DEBIT		CREDIT		
20-- Nov. 1	Balance	✓						12 498 00	

ACCOUNT Sales Tax Payable						ACCOUNT NO. 2120			
DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE				
					DEBIT		CREDIT		
20-- Nov. 1	Balance	✓						1 332 00	

1., 2.

GENERAL LEDGER

ACCOUNT Karl Jantzen, Drawing

ACCOUNT NO. 3120

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20-- Nov. 1	Balance	✓			15 288 00	

ACCOUNT Jeff Rutherford, Drawing

ACCOUNT NO. 3140

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20-- Nov. 1	Balance	✓			14 832 00	

ACCOUNT Sales

ACCOUNT NO. 4110

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20-- Nov. 1	Balance	✓				220 512 00

ACCOUNT Purchases

ACCOUNT NO. 5110

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20-- Nov. 1	Balance	✓			113 796 00	

ACCOUNT Advertising Expense

ACCOUNT NO. 6110

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20-- Nov. 1	Balance	✓			2 358 00	

ACCOUNT Miscellaneous Expense

ACCOUNT NO. 6140

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20-- Nov. 1	Balance	✓			1 365 60	

**12-5 MASTERY PROBLEM (continued)**

**1., 2. GENERAL LEDGER**

ACCOUNT **Rent Expense** ACCOUNT NO. **6160**

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20-- Nov. 1	Balance	✓			15 000 00	

ACCOUNT **Utilities Expense** ACCOUNT NO. **6190**

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20-- Nov. 1	Balance	✓			2 076 00	

**1., 3. ACCOUNTS PAYABLE LEDGER**

VENDOR **Aquacare** VENDOR NO. **210**

DATE	ITEM	POST. REF.	DEBIT	CREDIT	CREDIT BALANCE
20-- Nov. 1	Balance	✓			3 816 00

VENDOR **Custom Pool Supply** VENDOR NO. **220**

DATE	ITEM	POST. REF.	DEBIT	CREDIT	CREDIT BALANCE
20-- Nov. 1	Balance	✓			2 382 00

VENDOR **Malibu Pools** VENDOR NO. **230**

DATE	ITEM	POST. REF.	DEBIT	CREDIT	CREDIT BALANCE
20-- Nov. 1	Balance	✓			3 468 00

VENDOR **Sun-Brite Pool Supplies** VENDOR NO. **240**

DATE	ITEM	POST. REF.	DEBIT	CREDIT	CREDIT BALANCE
20-- Nov. 1	Balance	✓			2 832 00

1., 3.

**ACCOUNTS RECEIVABLE LEDGER**

CUSTOMER Cheryl Blackman

CUSTOMER NO. 110

DATE	ITEM	POST. REF.	DEBIT	CREDIT	DEBIT BALANCE
20-- Nov. 1	Balance	✓			54696

CUSTOMER John Falk

CUSTOMER NO. 120

DATE	ITEM	POST. REF.	DEBIT	CREDIT	DEBIT BALANCE
20-- Nov. 1	Balance	✓			172356

CUSTOMER Linda Karagin

CUSTOMER NO. 130

DATE	ITEM	POST. REF.	DEBIT	CREDIT	DEBIT BALANCE
20-- Nov. 1	Balance	✓			106848

CUSTOMER Allen Stewart

CUSTOMER NO. 140

DATE	ITEM	POST. REF.	DEBIT	CREDIT	DEBIT BALANCE



**12-6 CHALLENGE PROBLEM, p. 298**

**Journalizing and posting business transactions**

**1., 2., 4., 5.**

PAGE		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
9									9
10									10
11									11
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28									28
29									29
30									30
31									31
32									32

**12-6 CHALLENGE PROBLEM (continued)**

1., 2., 4., 5.

								PAGE					
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
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31													31
32													32

**12-6 CHALLENGE PROBLEM (continued)**

6.

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**12-6 CHALLENGE PROBLEM (continued)**

**1., 5.**

**GENERAL LEDGER**

ACCOUNT Cash						ACCOUNT NO. 1110			
DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE				
					DEBIT		CREDIT		
20-- Oct. 1	Balance	✓			20	22	00	00	

ACCOUNT Accounts Receivable						ACCOUNT NO. 1130			
DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE				
					DEBIT		CREDIT		
20-- Oct. 1	Balance	✓			3	47	94	00	

ACCOUNT Supplies—Office						ACCOUNT NO. 1150			
DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE				
					DEBIT		CREDIT		
20-- Oct. 1	Balance	✓			3	16	20	00	

ACCOUNT Supplies—Store						ACCOUNT NO. 1160			
DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE				
					DEBIT		CREDIT		
20-- Oct. 1	Balance	✓			2	59	20	00	

ACCOUNT Accounts Payable						ACCOUNT NO. 2110			
DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE				
					DEBIT		CREDIT		
20-- Oct. 1	Balance	✓					9	627	60

ACCOUNT Sales Tax Payable						ACCOUNT NO. 2120			
DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE				
					DEBIT		CREDIT		
20-- Oct. 1	Balance	✓					1	57	44

1., 5.

GENERAL LEDGER

ACCOUNT Julie Freed, Drawing

ACCOUNT NO. 3120

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20-- Oct. 1	Balance	✓			14 300 00	

ACCOUNT Troy Nordstrom, Drawing

ACCOUNT NO. 3140

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20-- Oct. 1	Balance	✓			14 040 00	

ACCOUNT Sales

ACCOUNT NO. 4110

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20-- Oct. 1	Balance	✓				262 498 80

ACCOUNT Purchases

ACCOUNT NO. 5110

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20-- Oct. 1	Balance	✓			135 000 00	

ACCOUNT Advertising Expense

ACCOUNT NO. 6110

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20-- Oct. 1	Balance	✓			3 528 00	

ACCOUNT Miscellaneous Expense

ACCOUNT NO. 6140

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20-- Oct. 1	Balance	✓			1 692 00	

**12-6 CHALLENGE PROBLEM (continued)**

1., 5.

**GENERAL LEDGER**

ACCOUNT		Rent Expense					ACCOUNT NO. 6160			
DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE					
					DEBIT		CREDIT			
20-- Oct. 1	Balance	✓			10	350	00			

ACCOUNT		Utilities Expense					ACCOUNT NO. 6190			
DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE					
					DEBIT		CREDIT			
20-- Oct. 1	Balance	✓			21	42	00			

1., 6.

**ACCOUNTS PAYABLE LEDGER**

VENDOR		Design Golf					VENDOR NO. 210			
DATE	ITEM	POST. REF.	DEBIT	CREDIT	CREDIT BALANCE					
					DEBIT		CREDIT			
20-- Oct. 1	Balance	✓			29	16	00			

VENDOR		Eagle Golf Equipment					VENDOR NO. 220			
DATE	ITEM	POST. REF.	DEBIT	CREDIT	CREDIT BALANCE					
					DEBIT		CREDIT			
20-- Oct. 1	Balance	✓			23	58	00			

VENDOR		Golf Source					VENDOR NO. 230			
DATE	ITEM	POST. REF.	DEBIT	CREDIT	CREDIT BALANCE					
					DEBIT		CREDIT			

VENDOR		Pro Golf Supply					VENDOR NO. 240			
DATE	ITEM	POST. REF.	DEBIT	CREDIT	CREDIT BALANCE					
					DEBIT		CREDIT			
20-- Oct. 1	Balance	✓			11	37	60			

**12-6 CHALLENGE PROBLEM (continued)**

1., 6.

**ACCOUNTS PAYABLE LEDGER**

VENDOR Vista Golf Co.

VENDOR NO. 250

DATE	ITEM	POST. REF.	DEBIT	CREDIT	CREDIT BALANCE
<sup>20--</sup> Oct. 1	Balance	✓			321600

**ACCOUNTS RECEIVABLE LEDGER**

CUSTOMER David Bench

CUSTOMER NO. 110

DATE	ITEM	POST. REF.	DEBIT	CREDIT	DEBIT BALANCE
<sup>20--</sup> Oct. 1	Balance	✓			97200

CUSTOMER Viola Davis

CUSTOMER NO. 120

DATE	ITEM	POST. REF.	DEBIT	CREDIT	DEBIT BALANCE
<sup>20--</sup> Oct. 1	Balance	✓			82944

CUSTOMER Barry Fuller

CUSTOMER NO. 130

DATE	ITEM	POST. REF.	DEBIT	CREDIT	DEBIT BALANCE

CUSTOMER Doris McCarley

CUSTOMER NO. 140

DATE	ITEM	POST. REF.	DEBIT	CREDIT	DEBIT BALANCE
<sup>20--</sup> Oct. 1	Balance	✓			139284

CUSTOMER Leona Silva

CUSTOMER NO. 150

DATE	ITEM	POST. REF.	DEBIT	CREDIT	DEBIT BALANCE
<sup>20--</sup> Oct. 1	Balance	✓			28512

**12-6 CHALLENGE PROBLEM (continued)**

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.

**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 .....	=====

