

**11-1 WORK TOGETHER, p. 326**

**Journalizing and posting transactions using a general journal**

**1., 2.**

GENERAL JOURNAL

PAGE 12

DATE		ACCOUNT TITLE	DOC. NO.	POST. REF.	DEBIT	CREDIT
1	<sup>20-</sup> Dec. 5	Supplies—Office	M57	1145	53200	
2		Accounts Payable/Milam Corp.		2110 250		53200
3		7 Accounts Payable/Griffin, Inc.	DM32	2110 220	24800	
4		Purchases Returns and Allowances		5130		24800
5						

**2.**

VENDOR Griffin, Inc.

VENDOR NO. 220

DATE	ITEM	POST. REF.	DEBIT	CREDIT	CREDIT BALANCE
<sup>20-</sup> Dec. 1	Balance	✓			95800
	7	G12	24800		71000

VENDOR Milam Corp.

VENDOR NO. 250

DATE	ITEM	POST. REF.	DEBIT	CREDIT	CREDIT BALANCE
<sup>20-</sup> Dec. 1	Balance	✓			144300
	5	G12		53200	197500

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ACCOUNT Supplies—Office

ACCOUNT NO. 1145

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
<sup>20--</sup> Dec. 1	Balance	✓			2 9 4 8 00	
	5	G12	5 3 2 00		3 4 8 0 00	

ACCOUNT Accounts Payable

ACCOUNT NO. 2110

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
<sup>20--</sup> Dec. 1	Balance	✓				8 4 9 3 50
	5	G12		5 3 2 00		9 0 2 5 50
	7	G12	2 4 8 00			8 7 7 7 50

ACCOUNT Purchases Returns and Allowances

ACCOUNT NO. 5130

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
<sup>20--</sup> Dec. 1	Balance	✓				4 1 9 4 60
	7	G12		2 4 8 00		4 4 4 2 60

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**Journalizing and posting transactions using a general journal**

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DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	DEBIT	CREDIT
1 20-- Dec. 15	Accounts Payable/Olen, Inc.	DM33	2110 230	2 5 5 00	
2	Purchases Returns and Allowances		5130		2 5 5 00
3 22	Supplies—Store	M58	1150	2 5 1 00	
4	Accounts Payable/Gould Depot		2110 220		2 5 1 00
5 23	Accounts Payable/Branker Supply	DM34	2110 210	6 9 00	
6	Purchases Returns and Allowances		5130		6 9 00
7 28	Supplies—Office	M59	1145	1 9 8 00	
8	Accounts Payable/Plette Corp.		2110 240		1 9 8 00
9					

**2.**

VENDOR Branker Supply

VENDOR NO. 210

DATE	ITEM	POST. REF.	DEBIT	CREDIT	CREDIT BALANCE
20-- Dec. 1	Balance	✓			3 4 8 00
23		G12	6 9 00		2 7 9 00

VENDOR Gould Depot

VENDOR NO. 220

DATE	ITEM	POST. REF.	DEBIT	CREDIT	CREDIT BALANCE
20-- Dec. 1	Balance	✓			6 9 4 00
22		G12		2 5 1 00	9 4 5 00

VENDOR Olen, Inc.

VENDOR NO. 230

DATE	ITEM	POST. REF.	DEBIT	CREDIT	CREDIT BALANCE
20-- Dec. 1	Balance	✓			8 1 9 00
15		G12	2 5 5 00		5 6 4 00

VENDOR Plette Corp.

VENDOR NO. 240

DATE	ITEM	POST. REF.	DEBIT	CREDIT	CREDIT BALANCE
20-- Dec. 1	Balance	✓			1 1 8 3 00
28		G12		1 9 8 00	1 3 8 1 00

# 11-1 ON YOUR OWN (concluded)

2.

ACCOUNT Supplies—Office

ACCOUNT NO. 1145

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20- Dec. 1	Balance	✓			3 049 60	
28		G12	1 98 00		3 247 60	

ACCOUNT Supplies—Store

ACCOUNT NO. 1150

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20- Dec. 1	Balance	✓			4 18 30	
22		G12	2 51 00		6 69 30	

ACCOUNT Accounts Payable

ACCOUNT NO. 2110

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20- Dec. 1	Balance	✓				3 044 00
15		G12	2 55 00			2 789 00
22		G12		2 51 00		3 040 00
23		G12	69 00			2 971 00
28		G12		1 98 00		3 169 00

ACCOUNT Purchases Returns and Allowances

ACCOUNT NO. 5130

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20- Dec. 1	Balance	✓				6 498 10
15		G12		2 55 00		6 753 10
23		G12		69 00		6 822 10

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**Accounting for sales returns and allowances using a general journal**

**1., 2.**

GENERAL JOURNAL

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DATE		ACCOUNT TITLE	DOC. NO.	POST. REF.	DEBIT				CREDIT					
1	June 4	Sales Returns and Allowances	CM28	4130	2	4	5	00					1	
2		Sales Tax Payable		2120		1	4	70					2	
3		Accounts Receivable/Keller Associates		<del>1130</del> 140						2	5	9	70	3
4	9	Ashston & Lindsay LLP	M61	120	6	2	3	00					4	
5		Abraham Corporation		110						6	2	3	00	5
6	12	Sales Returns and Allowances	CM29	4130	2	0	6	00					6	
7		Accounts Receivable/Lambert Schools		<del>1130</del> 150						2	0	6	00	7
8	26	Keller Associates	M62	140	5	9	8	00					8	
9		Karson Properties		130						5	9	8	00	9
10													10	
11													11	

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2.

CUSTOMER Abraham Corporation

CUSTOMER NO. 110

DATE	ITEM	POST. REF.	DEBIT	CREDIT	DEBIT BALANCE
<sup>20--</sup> June 1	Balance	✓			1 6 4 9 50
	9	G6		6 2 3 00	1 0 2 6 50

CUSTOMER Ashston & Lindsay LLP

CUSTOMER NO. 120

DATE	ITEM	POST. REF.	DEBIT	CREDIT	DEBIT BALANCE
<sup>20--</sup> June 1	Balance	✓			6 8 4 25
	9	G6	6 2 3 00		1 3 0 7 25

CUSTOMER Karson Properties

CUSTOMER NO. 130

DATE	ITEM	POST. REF.	DEBIT	CREDIT	DEBIT BALANCE
<sup>20--</sup> June 1	Balance	✓			1 6 4 7 60
	26	G6		5 9 8 00	1 0 4 9 60

CUSTOMER Keller Associates

CUSTOMER NO. 140

DATE	ITEM	POST. REF.	DEBIT	CREDIT	DEBIT BALANCE
<sup>20--</sup> June 1	Balance	✓			1 7 1 6 40
	4	G6		2 5 9 70	1 4 5 6 70
	26	G6	5 9 8 00		2 0 5 4 70

CUSTOMER Lambert Schools

CUSTOMER NO. 150

DATE	ITEM	POST. REF.	DEBIT	CREDIT	DEBIT BALANCE
<sup>20--</sup> June 1	Balance	✓			3 4 9 0 00
	12	G6		2 0 6 00	3 2 8 4 00

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

2.

ACCOUNT Accounts Receivable

ACCOUNT NO. 1130

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20- June 1	Balance	✓			9 1 8 7 75	
	4	G6		2 5 9 70	8 9 2 8 05	
	12	G6		2 0 6 00	8 7 2 2 05	

ACCOUNT Sales Tax Payable

ACCOUNT NO. 2120

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20- June 1	Balance	✓				6 4 8 10
	4	G6	1 4 70			6 3 3 40

ACCOUNT Sales Returns and Allowances

ACCOUNT NO. 4130

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20- June 1	Balance	✓			2 4 8 7 60	
	4	G6	2 4 5 00		2 7 3 2 60	
	12	G6	2 0 6 00		2 9 3 8 60	

**11-3 WORK TOGETHER, p. 336**

**Journalizing the declaration and payment of dividends**

GENERAL JOURNAL

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DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	DEBIT	CREDIT
15	<i>Dividends</i>	M112		12 000 00	
	<i>Dividends Payable</i>				12 000 00

CASH PAYMENTS JOURNAL

PAGE 15

DATE	ACCOUNT TITLE	CK. NO.	POST. REF.	GENERAL		ACCOUNTS PAYABLE DEBIT	PURCHASES DISCOUNT CREDIT	CASH CREDIT
				DEBIT	CREDIT			
15	<i>Dividends Payable</i>	556		12 000 00				12 000 00



**11-M.1 MASTERY PROBLEM (LO2, 3, 4, 5, 6, 8), p. 340**

Journalizing and posting transactions using a general journal and a cash payments journal

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GENERAL JOURNAL

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DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	DEBIT	CREDIT
1 <sup>20--</sup> Dec. 2	Sales Returns and Allowances	CM68	4130	██████	
2	██████████		██████		
3	Accounts Receivable/JD's Café		1130 160		5 2 92
4	Supplies—Store	M335	1150	2 3 1 00	
5	██████████		██████ 280		2 3 1 00
6	Rib Shack	██████████	██████	██████	
7	██████████		██████		██████
8	12 ██████████	██████████	██████	██████	
9	Purchases Returns and Allowances		██████		██████
10	██████████	██████████	██████	██████	
11	Dividends Payable		██████		2 9 2 4 00
12	██████████	██████	██████	██████	
13	██████████		██████	██████	
14	██████████/Connie's Bakery		1130 120		2 0 4 12
15	28 Accounts Payable/██████████	██████████	██████	██████	
16	██████████		██████		3 5 8 00

1., 3.

CASH PAYMENTS JOURNAL

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DATE	ACCOUNT TITLE	CK. NO.	POST. REF.	GENERAL		ACCOUNTS PAYABLE DEBIT	PURCHASES DISCOUNT CREDIT	CASH CREDIT
				DEBIT	CREDIT			
16	15 Dividends Payable	██████	██████	██████				██████
17								
18								

**11-M.1 MASTERY PROBLEM (continued)**

**2.**

**ACCOUNTS PAYABLE LEDGER**

VENDOR Century Foods

VENDOR NO. 220

DATE	ITEM	POST. REF.	DEBIT	CREDIT	CREDIT BALANCE
20-- Dec. 1	Balance	✓			1 9 4 8 25
					1 5 9 0 25

VENDOR Great Lakes Produce

VENDOR NO. 260

DATE	ITEM	POST. REF.	DEBIT	CREDIT	CREDIT BALANCE
20-- Dec. 1	Balance	✓			3 1 8 4 26
			2 5 6 0 0		

VENDOR Kelsar Supply

VENDOR NO. 280

DATE	ITEM	POST. REF.	DEBIT	CREDIT	CREDIT BALANCE
20-- Dec. 1	Balance	✓			9 6 8 28
	3	G12			

# 11-M.1 MASTERY PROBLEM (continued)

2.

## ACCOUNTS RECEIVABLE LEDGER

CUSTOMER Connie's Bakery

CUSTOMER NO. 120

DATE		ITEM	POST. REF.	DEBIT			CREDIT			DEBIT BALANCE			
20-- Dec.	1	Balance	✓							5	8	9	15
	23									3	8	5	03

CUSTOMER JD's Café

CUSTOMER NO. 160

DATE		ITEM	POST. REF.	DEBIT			CREDIT			DEBIT BALANCE			
20-- Dec.	1	Balance	✓							1	5	6	200

CUSTOMER Restaurant Deville

CUSTOMER NO. 180

DATE		ITEM	POST. REF.	DEBIT			CREDIT			DEBIT BALANCE			
20-- Dec.	1	Balance	✓							9	7	0	36
	6		G12										

CUSTOMER Rib Shack

CUSTOMER NO. 190

DATE		ITEM	POST. REF.	DEBIT			CREDIT			DEBIT BALANCE			
20-- Dec.	1	Balance	✓							5	7	4	05

**11-M.1 MASTERY PROBLEM (continued)**

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**GENERAL LEDGER**

ACCOUNT Accounts Receivable

ACCOUNT NO. 1130

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20- Dec. 1	Balance	✓			16 4 8 2 15	
				5 2 92		

ACCOUNT Supplies—Store

ACCOUNT NO. 1150

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20- Dec. 1	Balance	✓			3 0 4 9 24	
	3	G12	2 3 1 00		3 2 8 0 24	

ACCOUNT Accounts Payable

ACCOUNT NO. 2110

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20- Dec. 1	Balance	✓			18 4 3 1 18	
	3	G12				
	28	G12	3 5 8 00		18 0 4 8 18	

ACCOUNT Sales Tax Payable

ACCOUNT NO. 2120

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20- Dec. 1	Balance	✓			8 9 4 17	
					8 7 5 13	

# 11-M.1 MASTERY PROBLEM (concluded)

2., 3.

ACCOUNT Dividends Payable

ACCOUNT NO. 2180

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20--						

ACCOUNT Dividends

ACCOUNT NO. 3130

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20-- Dec.	1 Balance	✓			8 7 7 2 0 0	

ACCOUNT Sales Returns and Allowances

ACCOUNT NO. 4130

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20-- Dec.	1 Balance	✓			8 4 1 7 1 0	

ACCOUNT Purchases Returns and Allowances

ACCOUNT NO. 5130

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20-- Dec.	1 Balance	✓			4 1 8 9 9 4	