

**10-1, 10-2, and 10-4 APPLICATION PROBLEMS (LO2, 3, 6, 7), pp. 313 and 314**

**10-1 Journalizing sales on account**

**10-2 Posting from a sales journal**

**10-4 Posting from a cash receipts journal**

SALES JOURNAL

PAGE

DATE	ACCOUNT DEBITED	SALE NO.	POST. REF.	2			3			4			
				ACCOUNTS RECEIVABLE DEBIT	SALES CREDIT	SALES TAX PAYABLE CREDIT							
1													1
2													2
3													3
4													4
5													5
6													6
7													7
8													8
9													9

**10-2 and 10-4 APPLICATION PROBLEMS (LO3, 6, 7), pp. 313 and 314**

10-2 Posting from a sales journal

10-4 Posting from a cash receipts journal

**ACCOUNTS RECEIVABLE LEDGER**

CUSTOMER Central Medical Clinic

CUSTOMER NO. 110

DATE	ITEM	POST. REF.	DEBIT	CREDIT	DEBIT BALANCE
<sup>20-</sup> Nov. 1	Balance	✓			1 648 96

CUSTOMER Fairview Hospital

CUSTOMER NO. 120

DATE	ITEM	POST. REF.	DEBIT	CREDIT	DEBIT BALANCE
<sup>20-</sup> Nov. 1	Balance	✓			4 218 19

CUSTOMER Mason College

CUSTOMER NO. 130

DATE	ITEM	POST. REF.	DEBIT	CREDIT	DEBIT BALANCE
<sup>20-</sup> Nov. 1	Balance	✓			6 791 9

CUSTOMER Paulson Medical Clinic

CUSTOMER NO. 140

DATE	ITEM	POST. REF.	DEBIT	CREDIT	DEBIT BALANCE
<sup>20-</sup> Nov. 1	Balance	✓			1 547 15

CUSTOMER Trannon Emergency Center

CUSTOMER NO. 150

DATE	ITEM	POST. REF.	DEBIT	CREDIT	DEBIT BALANCE
<sup>20-</sup> Nov. 1	Balance	✓			2 184 14

**10-2 and 10-4 APPLICATION PROBLEMS**

Column Title	Debit Totals	Credit Totals
Accounts Receivable Debit.....	_____	_____
Sales Credit.....	_____	_____
Sales Tax Payable Credit.....	_____	_____
Totals .....	_____	_____

**GENERAL LEDGER**

ACCOUNT Cash

ACCOUNT NO. 1110

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20-Nov. 1	Balance	✓			16 4 8 9 36	
	30	CP11		14 4 7 4 63	2 0 1 4 73	

ACCOUNT Accounts Receivable

ACCOUNT NO. 1130

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20-Nov. 1	Balance	✓			10 2 7 7 63	

ACCOUNT Sales Tax Payable

ACCOUNT NO. 2120

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20-Nov. 1	Balance	✓				9 4 5 18

ACCOUNT Sales

ACCOUNT NO. 4110

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20-Nov. 1	Balance	✓			19 4 7 3 5 26	

ACCOUNT Sales Discount

ACCOUNT NO. 4120

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20-Nov. 1	Balance	✓			4 1 8 19	

**10-3 Journalizing cash receipts**  
**10-4 Posting from a cash receipts journal**

CASH RECEIPTS JOURNAL											PAGE	
DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	GENERAL		ACCOUNTS RECEIVABLE CREDIT	SALES CREDIT	SALES TAX PAYABLE CREDIT	SALES DISCOUNT DEBIT	CASH DEBIT	1	2
				DEBIT	CREDIT							
1												
2												
3												
4												
5												
6												
7												
8												
9												
10												
11												

**10-4 APPLICATION PROBLEMS (concluded)**

2.

Column Title	Debit Totals	Credit Totals
General Debit .....	_____	
General Credit .....	_____	
Accounts Receivable Credit .....		_____
Sales Credit .....		_____
Sales Tax Payable Credit .....		_____
Sales Discount Debit .....	_____	
Cash Debit .....	_____	
Totals .....	=====	=====

3.

Cash on hand at the beginning of the month (Nov. 1 balance of general ledger Cash account) .....	
<i>Plus</i> total cash received during the month (Cash Debit column total, cash receipts journal) .....	_____
<i>Equal</i> total .....	_____
<i>Less</i> total cash paid during the month (General ledger posting in Cash account) .....	_____
<i>Equals</i> cash balance on hand at the end of the month .....	=====
Checkbook balance on the next unused check stub .....	=====

6.


