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 JOU	RNAL							PAGE				
_						2		 3		· · · · · ·			4		
	DATE	ACCOUNT DEBITED	SALE NO.	POST. REF.	REC	EIVAE EEBIT	BLE	SAL CRE			1	PAY/	S TA ABLE EDIT		
1															1
2															2
3															3
4														T	4
5													- A 10	T	5
6													T		6
7															7
8															8
9													1		9
							+	\vdash	+	Н		\vdash	_	+	+

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

				l poor 1	1		DEBIT
DATE			ITEM	POST. REF.	DEBIT .	CREDIT	BALANCE
Nov.	1	Balance		V			1 6 4 8 96
custo	MER	Fairview Ho	spital			cus	TOMER NO. 120
DATE	====		ITEM	POST, REF.	DEBIT	CREDIT	DEBIT BALANCE
Nov.	1	Balance		y			4 2 1 8 19
custo	MER	Mason Colle	ge			cus	stomer no. 130
DAT	<u> </u>		ITEM	POST. REF.	DEBIT	CREDIT	DEBIT BALANCE
Nov.	1	Balance		V			6 7 9 19
сизто	MER	Paulson Med	dical Clinic			CUS	STOMER NO. 140
CUSTO		Paulson Med	dical Clinic	POST. REF.	DEBIT	CUS	DEBIT BALANCE
		Paulson Med Balance		POST.	DEBIT		DEBIT
DAT	E			POST. REF.	DEBIT		DEBIT BALANCE
DAT	E			POST. REF.	DEBIT		DEBIT BALANCE
dati ²⁰⁻ Nov.	1	Balance	ITEM	POST. REF.	DEBIT	CREDIT	DEBIT BALANCE
DAT 20- NOV.	E 1	Balance		POST.	DEBIT	CREDIT	DEBIT BALANCE 1 5 4 7 15 STOMER NO. 150
DATI 20- Nov.	E 1	Balance Trannon Em	ergency Center	POST. REF.		CREDIT	DEBIT BALANCE 1 5 4 7 15

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		
COUNT Cash		account no.]

DATE	ITEM	POST.	DEB	ıı.			CRE	DIT					BAL	ANCE	Ξ.		
		REF.	D	•11			CRE	,DII			DEE	IT			CR	EDIT	
Nov. 1 Balance		/								16	4 8	3 9	36				
30		CP11				14	4	7 4	1 63	2	0 1	4	73				
					-			T									

ACCOUNT	Accounts	Receivable
ACCOUNT	riccounts	receivable

ACCOUNT NO. 1130

ITEM	POST,	DEBIT	CREDIT	BALAN	ICE
	REF.	DESIT	CKEDIT	DEBIT	CREDIT
e	V			10 2 7 7 63	
	е	REF.	REF. DEBIT	REF. DEBIT CREDIT	REF. DEBIT CREDIT DEBIT

ACCOUNT Sales Tax Payable

account no. 2120

DATE	ITEM	POST.	DEBIT	CREDIT ;	BALA	NCE
		REF.	DEBIT	CREDIT	DEBIT	CREDIT
Nov. 1	Balance	V				9 4 5 18
!				-		

ACCOUNT Sales

ACCOUNT NO. 4110

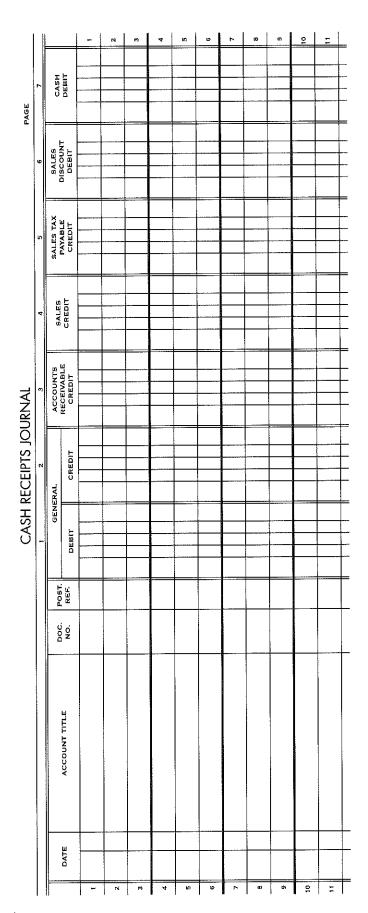
DATE		ITEM	POST,	 EBIT		CRE	ארוכ			E	BALA	NCE		
			REF.	 		CREI	J11		DE	T1E		1		
$N_{ov.}^{20-}$ 1	Balance		~									194	7	5 2
				+++	-	+			\vdash	\dashv			+	 -
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ACCOUNT Sales Discount

account no. 4120

	DATE		ITEM	POST.	DEBIT	CREDIT	BALAN	CE
			,	REF.	DEBIT	CREDIT	DEBIT	CREDIT
_	Nov.	1	Balance	V			4 1 8 19	
\neg								-

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



10-4 APPLICATION PROBLEMS (concluded)

2.

Column Title	Debit Totals	Credit Totals
General Debit		
General Credit		
Accounts Receivable Credit		T
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) Plus total cash received during the month (Cash Debit column total, cash receipts journal) Equal total.	
Less total cash paid during the month (General ledger posting in Cash account)	
Equals cash balance on hand at the end of the month	

6.