

11-1 WORK TOGETHER, p. 326

Journalizing and posting transactions using a general journal

1., 2.

GENERAL JOURNAL

PAGE

DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	DEBIT	CREDIT	
1						1
2						2
3						3
4						4
5						5

2.

VENDOR **Griffin, Inc.**

VENDOR NO. **220**

DATE	ITEM	POST. REF.	DEBIT	CREDIT	CREDIT BALANCE
20- Dec. 1	Balance	✓			95800

VENDOR **Milam Corp.**

VENDOR NO. **250**

DATE	ITEM	POST. REF.	DEBIT	CREDIT	CREDIT BALANCE
20- Dec. 1	Balance	✓			144300

11-1 WORK TOGETHER (concluded)

2.

ACCOUNT **Supplies—Office**

ACCOUNT NO. **1145**

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

ACCOUNT **Accounts Payable**

ACCOUNT NO. **2110**

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20- Dec. 1	Balance	✓				8 4 9 3 5 0

ACCOUNT **Purchases Returns and Allowances**

ACCOUNT NO. **5130**

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20- Dec. 1	Balance	✓				4 1 9 4 6 0

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1					
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3					
4					
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6					
7					
8					
9					

2.

VENDOR Branker Supply

VENDOR NO. 210

DATE	ITEM	POST. REF.	DEBIT	CREDIT	CREDIT BALANCE
²⁰⁻ Dec. 1	Balance	✓			34800

VENDOR Gould Depot

VENDOR NO. 220

DATE	ITEM	POST. REF.	DEBIT	CREDIT	CREDIT BALANCE
²⁰⁻ Dec. 1	Balance	✓			69400

VENDOR Olen, Inc.

VENDOR NO. 230

DATE	ITEM	POST. REF.	DEBIT	CREDIT	CREDIT BALANCE
²⁰⁻ Dec. 1	Balance	✓			81900

VENDOR Plette Corp.

VENDOR NO. 240

DATE	ITEM	POST. REF.	DEBIT	CREDIT	CREDIT BALANCE
²⁰⁻ Dec. 1	Balance	✓			118300

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	

ACCOUNT Supplies—Store

ACCOUNT NO. 1150

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20- Dec. 1	Balance	✓			4 183 00	

ACCOUNT Accounts Payable

ACCOUNT NO. 2110

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20- Dec. 1	Balance	✓				3 044 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	

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Journalizing and posting purchases transactions using a general journal

1., 2.

GENERAL JOURNAL											PAGE
DATE		ACCOUNT TITLE	DOC. NO.	POST. REF.	DEBIT			CREDIT			
1											1
2											2
3											3
4											4
5											5
6											6
7											7
8											8
9											9

11-1 APPLICATION PROBLEM (continued)

2.

VENDOR Daniels Supply

VENDOR NO. 210

DATE		ITEM	POST. REF.	DEBIT			CREDIT			CREDIT BALANCE		
20-	Dec.	1 Balance	✓							1	1	2300

VENDOR Harris Paints

VENDOR NO. 220

DATE		ITEM	POST. REF.	DEBIT			CREDIT			CREDIT BALANCE		
20-	Dec.	1 Balance	✓							1	5	6000

VENDOR Mason Molds

VENDOR NO. 230

DATE		ITEM	POST. REF.	DEBIT			CREDIT			CREDIT BALANCE		
20-	Dec.	1 Balance	✓							6	4	000

VENDOR Office Zone

VENDOR NO. 240

DATE		ITEM	POST. REF.	DEBIT			CREDIT			CREDIT BALANCE		
20-	Dec.	1 Balance	✓							7	9	500

11-1 APPLICATION PROBLEM (concluded)

2.

ACCOUNT Supplies—Office ACCOUNT NO. 1145

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
²⁰⁻ Dec. 1	Balance	✓			4260	00

ACCOUNT Supplies—Store ACCOUNT NO. 1150

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
²⁰⁻ Dec. 1	Balance	✓			1570	00

ACCOUNT Accounts Payable ACCOUNT NO. 2110

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
²⁰⁻ Dec. 1	Balance	✓				649100

ACCOUNT Purchases Returns and Allowances ACCOUNT NO. 5130

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
²⁰⁻ Dec. 1	Balance	✓			3047	25

