

11-2 WORK TOGETHER, p. 331

Accounting for sales returns and allowances using a general journal

1., 2.

GENERAL JOURNAL

PAGE

DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	DEBIT			CREDIT			PAGE
1										1
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11-2 WORK TOGETHER (continued)

2.

CUSTOMER Abraham Corporation

CUSTOMER NO. 110

DATE	ITEM	POST. REF.	DEBIT	CREDIT	DEBIT BALANCE
²⁰⁻ June 1	Balance	✓			1 649 50

CUSTOMER Ashston & Lindsay LLP

CUSTOMER NO. 120

DATE	ITEM	POST. REF.	DEBIT	CREDIT	DEBIT BALANCE
²⁰⁻ June 1	Balance	✓			684 25

CUSTOMER Karson Properties

CUSTOMER NO. 130

DATE	ITEM	POST. REF.	DEBIT	CREDIT	DEBIT BALANCE
²⁰⁻ June 1	Balance	✓			1 647 60

CUSTOMER Keller Associates

CUSTOMER NO. 140

DATE	ITEM	POST. REF.	DEBIT	CREDIT	DEBIT BALANCE
²⁰⁻ June 1	Balance	✓			1 716 40

CUSTOMER Lambert Schools

CUSTOMER NO. 150

DATE	ITEM	POST. REF.	DEBIT	CREDIT	DEBIT BALANCE
²⁰⁻ June 1	Balance	✓			3 490 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	✓			918775	

ACCOUNT Sales Tax Payable

ACCOUNT NO. 2120

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20- June 1	Balance	✓				64810

ACCOUNT Sales Returns and Allowances

ACCOUNT NO. 4130

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20- June 1	Balance	✓			248760	

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Accounting for sales returns and allowances using a general journal

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DATE		ACCOUNT TITLE	DOC. NO.	POST. REF.	DEBIT				CREDIT			
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11-2 ON YOUR OWN (continued)

2.

CUSTOMER **Bettsworth Hospital**

CUSTOMER NO. 110

DATE		ITEM	POST. REF.	DEBIT			CREDIT			DEBIT BALANCE						
20-																
July	1	Balance	✓									1	6	4	9	50

CUSTOMER **City Food Bank**

CUSTOMER NO. 120

DATE		ITEM	POST. REF.	DEBIT			CREDIT			DEBIT BALANCE					
20-															
July	1	Balance	✓									6	8	4	25

CUSTOMER **Learning Playhouse**

CUSTOMER NO. 130

DATE		ITEM	POST. REF.	DEBIT			CREDIT			DEBIT BALANCE						
20-																
July	1	Balance	✓									1	6	4	7	60

CUSTOMER **Paulson Café**

CUSTOMER NO. 140

DATE		ITEM	POST. REF.	DEBIT			CREDIT			DEBIT BALANCE						
20-																
July	1	Balance	✓									1	7	1	6	40

CUSTOMER **RPL Corporation**

CUSTOMER NO. 150

DATE		ITEM	POST. REF.	DEBIT			CREDIT			DEBIT BALANCE						
20-																
July	1	Balance	✓									3	4	9	0	00

11-2 ON YOUR OWN (concluded)

2.

ACCOUNT Accounts Receivable

ACCOUNT NO. 1130

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20- July 1	Balance	✓			918775	

ACCOUNT Sales Tax Payable

ACCOUNT NO. 2120

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20- July 1	Balance	✓				64810

ACCOUNT Sales Returns and Allowances

ACCOUNT NO. 4130

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20- July 1	Balance	✓			248760	

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GENERAL JOURNAL

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11-2 APPLICATION PROBLEM (continued)

2.

CUSTOMER John Auburn

CUSTOMER NO. 110

DATE	ITEM	POST. REF.	DEBIT	CREDIT	DEBIT BALANCE
20- Sept. 1	Balance	✓			58915

CUSTOMER Mary Best

CUSTOMER NO. 120

DATE	ITEM	POST. REF.	DEBIT	CREDIT	DEBIT BALANCE
20- Sept. 1	Balance	✓			156200

CUSTOMER Burns & Associates

CUSTOMER NO. 130

DATE	ITEM	POST. REF.	DEBIT	CREDIT	DEBIT BALANCE
20- Sept. 1	Balance	✓			48958

CUSTOMER Cassidy Corporation

CUSTOMER NO. 140

DATE	ITEM	POST. REF.	DEBIT	CREDIT	DEBIT BALANCE
20- Sept. 1	Balance	✓			219919

CUSTOMER Anna Jackson

CUSTOMER NO. 150

DATE	ITEM	POST. REF.	DEBIT	CREDIT	DEBIT BALANCE
20- Sept. 1	Balance	✓			194825

CUSTOMER Metsville Schools

CUSTOMER NO. 160

DATE	ITEM	POST. REF.	DEBIT	CREDIT	DEBIT BALANCE
20- Sept. 1	Balance	✓			279418

11-2 APPLICATION PROBLEM (concluded)

2.

ACCOUNT Accounts Receivable

ACCOUNT NO. 1130

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20- Sept. 1	Balance	✓			958235	

ACCOUNT Sales Tax Payable

ACCOUNT NO. 2120

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20- Sept. 1	Balance	✓				64810

ACCOUNT Sales Returns and Allowances

ACCOUNT NO. 4130

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20- Sept. 1	Balance	✓			248760	