

14-2 WORK TOGETHER, p. 424**Recording entries related to uncollectible accounts receivable****1., 2.****GENERAL JOURNAL**

PAGE 15

DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	DEBIT	CREDIT
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					

1.**ACCOUNTS RECEIVABLE LEDGER**

ACCOUNT Fisher Industries

CUSTOMER NO. 110

DATE	ITEM	POST. REF.	DEBIT	CREDIT	DEBIT BALANCE
Nov. 1	Balance	✓			136000

14-2 WORK TOGETHER (continued)

ACCOUNT Horne Co.

CUSTOMER NO. 120

DATE	ITEM	POST. REF.	DEBIT	CREDIT	DEBIT BALANCE
20- Nov. 1	Balance	✓			1 5 4 8 00

ACCOUNT Mellon Corp.

CUSTOMER NO. 130

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

2.

GENERAL LEDGER

ACCOUNT Accounts Receivable

ACCOUNT NO. 1130

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20- Nov. 1	Balance	✓			35 1 4 8 85	

ACCOUNT Allowance for Uncollectible Accounts

ACCOUNT NO. 1135

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20- Nov. 1	Balance	✓				3 1 5 8 47

14-2 WORK TOGETHER (concluded)

1., 2.

CASH RECEIPTS JOURNAL

PAGE 24

DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	GENERAL		ACCOUNTS RECEIVABLE CREDIT	SALES CREDIT	SALES TAX PAYABLE CREDIT	SALES DISCOUNT DEBIT	CASH DEBIT
				DEBIT	CREDIT					
1										
2										
3										

14-2 ON YOUR OWN, p. 424

Recording entries related to uncollectible accounts receivable

1., 2.

GENERAL JOURNAL

PAGE 10

DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	DEBIT	CREDIT
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					

1.

ACCOUNTS RECEIVABLE LEDGER

ACCOUNT Nancy Brown

CUSTOMER NO. 110

DATE	ITEM	POST. REF.	DEBIT	CREDIT	DEBIT BALANCE
20- Oct. 1	Balance	✓			4 2 8 00

ACCOUNT Janice Harrell

CUSTOMER NO. 120

DATE	ITEM	POST. REF.	DEBIT	CREDIT	DEBIT BALANCE
20- Oct. 1	Balance	✓			5 2 7 00

14-2 ON YOUR OWN (continued)

ACCOUNT Daniel Pruitt

CUSTOMER NO. 130

DATE	ITEM	POST. REF.	DEBIT	CREDIT	DEBIT BALANCE
20- Oct. 1	Balance	✓			24900

ACCOUNT Tom Sloan

CUSTOMER NO. 140

DATE	ITEM	POST. REF.	DEBIT	CREDIT	DEBIT BALANCE

2. GENERAL LEDGER

ACCOUNT Accounts Receivable

ACCOUNT NO. 1130

DATE		ITEM	POST. REF.	DEBIT			CREDIT			BALANCE									
										DEBIT			CREDIT						
20-- Oct.	1	Balance	✓							19	4	8	2	58					

ACCOUNT Allowance for Uncollectible Accounts

ACCOUNT NO. 1135

DATE		ITEM	POST. REF.	DEBIT	CREDIT	BALANCE			
						DEBIT		CREDIT	
20- Oct.	1	Balance	✓					3	65897

1., 2.

CASH RECEIPTS JOURNAL										PAGE	22		
1		2		3		4		5		6		7	
DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	GENERAL		ACCOUNTS RECEIVABLE CREDIT	SALES CREDIT	SALES TAX PAYABLE CREDIT	SALES DISCOUNT DEBIT	CASH DEBIT			
				DEBIT	CREDIT								
1													
2													
3													

14-2 APPLICATION PROBLEM (LO4, 5), p. 434

Recording entries related to uncollectible accounts receivable

1., 2.

GENERAL JOURNAL

PAGE 6

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
10						10
11						11
12						12

1., 2.

ACCOUNTS RECEIVABLE LEDGER

ACCOUNT Durham Supply

CUSTOMER NO. 110

DATE	ITEM	POST. REF.	DEBIT	CREDIT	DEBIT BALANCE
May 1	Balance	✓			94850

ACCOUNT Foley Corp.

CUSTOMER NO. 120

DATE	ITEM	POST. REF.	DEBIT	CREDIT	DEBIT BALANCE

CUSTOMER NO. 130

CUSTOMER NO. 140

ACCOUNT NO. 1130

ACCOUNT NO. 1135

14-2 APPLICATION PROBLEM (concluded)

1., 2.

CASH RECEIPTS JOURNAL										PAGE 11	
DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	GENERAL		ACCOUNTS RECEIVABLE CREDIT	SALES CREDIT	SALES TAX PAYABLE CREDIT	SALES DISCOUNT DEBIT	CASH DEBIT	
				DEBIT	CREDIT						
1											1
2											2
3											3