

**21-2 WORK TOGETHER, p. 663**

**Journalizing entries for deferrals**

**CASH RECEIPTS JOURNAL** PAGE 17

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										

**GENERAL JOURNAL** PAGE 13

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

Cash	
Unearned Legal Fees	
Legal Fees	

2.

**CASH PAYMENTS JOURNAL** PAGE 17

DATE	ACCOUNT TITLE	CHK. NO.	POST. REF.	GENERAL		ACCOUNTS PAYABLE	PURCHASES DISCOUNT	CASH CREDIT
				DEBIT	CREDIT			
1								

**GENERAL JOURNAL**

PAGE 13

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

Cash

Prepaid Legal Fees

Legal Fees Expense

3.

**21-2 ON YOUR OWN, p. 663**

**Journalizing entries for deferrals**

1.

**CASH RECEIPTS JOURNAL**

PAGE 21

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

**GENERAL JOURNAL**

PAGE 13

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

Cash \_\_\_\_\_

Unearned Rent Income \_\_\_\_\_

Rent Income \_\_\_\_\_

2.

**CASH PAYMENTS JOURNAL**

PAGE 21

DATE	ACCOUNT TITLE	CK. NO.	POST. REF.	GENERAL		ACCOUNTS PAYABLE DEBIT	PURCHASES DISCOUNT CREDIT	CASH CREDIT
				DEBIT	CREDIT			
1								

**GENERAL JOURNAL**

PAGE 13

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

Cash

Prepaid Rent

Rent Expense

3.

**21-2 APPLICATION PROBLEM (LO7, 8, 9, 10), p. 668**

**Journalizing entries for deferrals**

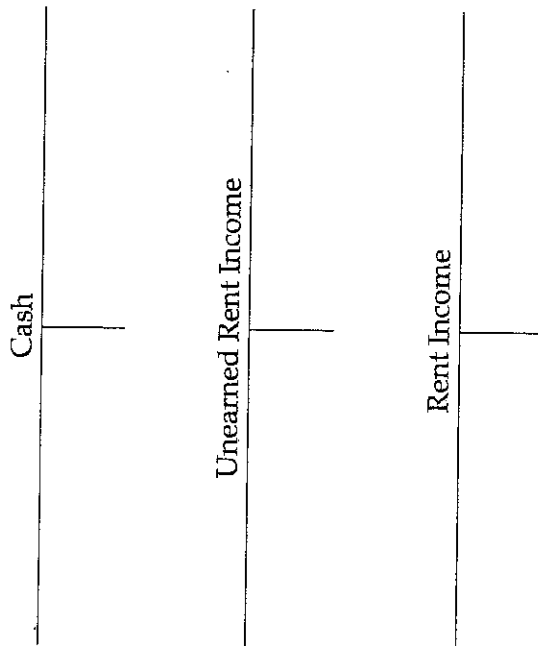
1.

CASH RECEIPTS JOURNAL										
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										

PAGE 21

GENERAL JOURNAL					
DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	CREDIT	
				DEBIT	CREDIT
1					
2					
3					

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**21-2 APPLICATION PROBLEM (concluded)**

2.

**CASH PAYMENTS JOURNAL** PAGE 21

DATE	ACCOUNT TITLE	CHK. NO.	POST. REF.	GENERAL		ACCOUNTS PAYABLE	PURCHASES DISCOUNT	CASH CREDIT
				DEBIT	CREDIT			
1								

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

Cash	
Prepaid Rent	
Rent Expense	

3.