## 4-2 WORK TOGETHER, p. 108

**Posting to a general ledger**

GENERAL JOURNAL                                   PAGE 1

| | DATE | | ACCOUNT TITLE | DOC. NO. | POST. REF. | DEBIT | CREDIT | |
|---|---|---|---|---|---|---|---|---|
| 1 | Apr. | 1 | Cash | R1 | | 2 5 0 0 00 | | 1 |
| 2 | | | Omar Boje, Capital | | | | 2 5 0 0 00 | 2 |
| 3 | | 3 | Prepaid Insurance | C1 | | 3 3 0 00 | | 3 |
| 4 | | | Cash | | | | 3 3 0 00 | 4 |
| 5 | | 4 | Supplies | M1 | | 1 6 0 00 | | 5 |
| 6 | | | Accounts Payable—Ready Supply | | | | 1 6 0 00 | 6 |
| 7 | | 8 | Cash | T8 | | 3 2 5 00 | | 7 |
| 8 | | | Sales | | | | 3 2 5 00 | 8 |
| 9 | | 9 | Accounts Receivable—Dan Carroll | S1 | | 1 2 2 00 | | 9 |
| 10 | | | Sales | | | | 1 2 2 00 | 10 |
| 11 | | 12 | Rent Expense | C2 | | 2 6 0 00 | | 11 |
| 12 | | | Cash | | | | 2 6 0 00 | 12 |
| 13 | | 15 | Accounts Payable—Ready Supply | C3 | | 8 0 00 | | 13 |
| 14 | | | Cash | | | | 8 0 00 | 14 |
| 15 | | 16 | Cash | R2 | | 6 5 00 | | 15 |
| 16 | | | Accounts Receivable—Dan Carroll | | | | 6 5 00 | 16 |
| 17 | | 25 | Omar Boje, Drawing | C4 | | 5 0 0 00 | | 17 |
| 18 | | | Cash | | | | 5 0 0 00 | 18 |
| 19 | | | | | | | | 19 |
| 20 | | | | | | | | 20 |
| 21 | | | | | | | | 21 |
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## GENERAL LEDGER

ACCOUNT Cash                                                                 ACCOUNT NO. 110

| DATE | ITEM | POST. REF. | DEBIT | CREDIT | BALANCE DEBIT | BALANCE CREDIT |
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ACCOUNT Accounts Receivable—Dan Carroll                                       ACCOUNT NO. 120

| DATE | ITEM | POST. REF. | DEBIT | CREDIT | BALANCE DEBIT | BALANCE CREDIT |
|------|------|-----------|-------|--------|-------|--------|
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ACCOUNT Supplies                                                             ACCOUNT NO. 130

| DATE | ITEM | POST. REF. | DEBIT | CREDIT | BALANCE DEBIT | BALANCE CREDIT |
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ACCOUNT Prepaid Insurance                                                    ACCOUNT NO. 140

| DATE | ITEM | POST. REF. | DEBIT | CREDIT | BALANCE DEBIT | BALANCE CREDIT |
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## 4-2 WORK TOGETHER (concluded)

### GENERAL LEDGER

ACCOUNT Accounts Payable—Ready Supply      ACCOUNT NO. 210

| DATE | ITEM | POST. REF. | DEBIT | CREDIT | BALANCE DEBIT | BALANCE CREDIT |
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ACCOUNT Omar Boje, Capital      ACCOUNT NO. 310

| DATE | ITEM | POST. REF. | DEBIT | CREDIT | BALANCE DEBIT | BALANCE CREDIT |
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ACCOUNT Omar Boje, Drawing      ACCOUNT NO. 320

| DATE | ITEM | POST. REF. | DEBIT | CREDIT | BALANCE DEBIT | BALANCE CREDIT |
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ACCOUNT Sales      ACCOUNT NO. 410

| DATE | ITEM | POST. REF. | DEBIT | CREDIT | BALANCE DEBIT | BALANCE CREDIT |
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ACCOUNT Rent Expense      ACCOUNT NO. 510

| DATE | ITEM | POST. REF. | DEBIT | CREDIT | BALANCE DEBIT | BALANCE CREDIT |
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**Posting to a general ledger**

GENERAL JOURNAL                                                                   PAGE 1

| | DATE | | ACCOUNT TITLE | DOC. NO. | POST. REF. | DEBIT | CREDIT | |
|---|---|---|---|---|---|---|---|---|
| 1 | 20-- Oct. | 1 | Cash | R1 | | 2 2 5 0 00 | | 1 |
| 2 | | | Helen Orr, Capital | | | | 2 2 5 0 00 | 2 |
| 3 | | 4 | Supplies | M1 | | 1 3 4 00 | | 3 |
| 4 | | | Accounts Payable—Stein Company | | | | 1 3 4 00 | 4 |
| 5 | | 7 | Prepaid Insurance | C1 | | 4 1 0 00 | | 5 |
| 6 | | | Cash | | | | 4 1 0 00 | 6 |
| 7 | | 10 | Accounts Receivable—K. Green | S1 | | 3 6 0 00 | | 7 |
| 8 | | | Sales | | | | 3 6 0 00 | 8 |
| 9 | | 13 | Cash | T13 | | 1 5 0 0 00 | | 9 |
| 10 | | | Sales | | | | 1 5 0 0 00 | 10 |
| 11 | | 18 | Advertising Expense | C2 | | 6 8 00 | | 11 |
| 12 | | | Cash | | | | 6 8 00 | 12 |
| 13 | | 21 | Accounts Payable—Stein Company | C3 | | 8 0 00 | | 13 |
| 14 | | | Cash | | | | 8 0 00 | 14 |
| 15 | | 27 | Cash | R2 | | 2 0 0 00 | | 15 |
| 16 | | | Accounts Receivable—K. Green | | | | 2 0 0 00 | 16 |
| 17 | | 30 | Helen Orr, Drawing | C4 | | 1 0 0 0 00 | | 17 |
| 18 | | | Cash | | | | 1 0 0 0 00 | 18 |
| 19 | | | | | | | | 19 |
| 20 | | | | | | | | 20 |
| 21 | | | | | | | | 21 |
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## 4-2  ON YOUR OWN (continued)

### GENERAL LEDGER

ACCOUNT  Cash                                                                    ACCOUNT NO. 110

| DATE | ITEM | POST. REF. | DEBIT | CREDIT | BALANCE DEBIT | BALANCE CREDIT |
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ACCOUNT  Accounts Receivable—K. Green                                            ACCOUNT NO. 120

| DATE | ITEM | POST. REF. | DEBIT | CREDIT | BALANCE DEBIT | BALANCE CREDIT |
|------|------|-----------|-------|--------|--------------|----------------|
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ACCOUNT  Supplies                                                               ACCOUNT NO. 130

| DATE | ITEM | POST. REF. | DEBIT | CREDIT | BALANCE DEBIT | BALANCE CREDIT |
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ACCOUNT  Prepaid Insurance                                                      ACCOUNT NO. 140

| DATE | ITEM | POST. REF. | DEBIT | CREDIT | BALANCE DEBIT | BALANCE CREDIT |
|------|------|-----------|-------|--------|--------------|----------------|
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## GENERAL LEDGER

ACCOUNT  Accounts Payable—Stein Company                                    ACCOUNT NO. 210

| DATE | ITEM | POST. REF. | DEBIT | CREDIT | BALANCE | |
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| | | | | | DEBIT | CREDIT |
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ACCOUNT  Helen Orr, Capital                                                ACCOUNT NO. 310

| DATE | ITEM | POST. REF. | DEBIT | CREDIT | BALANCE | |
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| | | | | | DEBIT | CREDIT |
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ACCOUNT  Helen Orr, Drawing                                               ACCOUNT NO. 320

| DATE | ITEM | POST. REF. | DEBIT | CREDIT | BALANCE | |
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| | | | | | DEBIT | CREDIT |
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ACCOUNT  Sales                                                            ACCOUNT NO. 410

| DATE | ITEM | POST. REF. | DEBIT | CREDIT | BALANCE | |
|------|------|------------|-------|--------|---------|---|
| | | | | | DEBIT | CREDIT |
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ACCOUNT  Advertising Expense                                              ACCOUNT NO. 510

| DATE | ITEM | POST. REF. | DEBIT | CREDIT | BALANCE | |
|------|------|------------|-------|--------|---------|---|
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## GENERAL JOURNAL

PAGE 1

| | DATE | | ACCOUNT TITLE | DOC. NO. | POST. REF. | DEBIT | CREDIT | |
|---|---|---|---|---|---|---|---|---|
| 1 | July | 1 | Cash | R1 | | 4 0 0 0 00 | | 1 |
| 2 | | | Jing Suen, Capital | | | | 4 0 0 0 00 | 2 |
| 3 | | 8 | Prepaid Insurance | C1 | | 6 0 0 00 | | 3 |
| 4 | | | Cash | | | | 6 0 0 00 | 4 |
| 5 | | 10 | Supplies | M1 | | 1 8 0 00 | | 5 |
| 6 | | | Accounts Payable—Bayou Supply | | | | 1 8 0 00 | 6 |
| 7 | | 12 | Cash | T12 | | 9 6 4 00 | | 7 |
| 8 | | | Sales | | | | 9 6 4 00 | 8 |
| 9 | | 15 | Accounts Receivable—M. Kadam | S1 | | 1 5 0 00 | | 9 |
| 10 | | | Sales | | | | 1 5 0 00 | 10 |
| 11 | | 19 | Advertising Expense | C2 | | 2 2 5 00 | | 11 |
| 12 | | | Cash | | | | 2 2 5 00 | 12 |
| 13 | | 20 | Accounts Payable—Bayou Supply | C3 | | 1 2 0 00 | | 13 |
| 14 | | | Cash | | | | 1 2 0 00 | 14 |
| 15 | | 27 | Cash | R2 | | 1 0 0 00 | | 15 |
| 16 | | | Accounts Receivable—M. Kadam | | | | 1 0 0 00 | 16 |
| 17 | | 31 | Jing Suen, Drawing | C4 | | 8 0 0 00 | | 17 |
| 18 | | | Cash | | | | 8 0 0 00 | 18 |
| 19 | | | | | | | | 19 |
| 20 | | | | | | | | 20 |
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**4-2** **APPLICATION PROBLEM (continued)**

## GENERAL LEDGER

ACCOUNT  Cash                                                                          ACCOUNT NO. 110

| DATE | ITEM | POST. REF. | DEBIT | CREDIT | BALANCE DEBIT | BALANCE CREDIT |
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ACCOUNT  Accounts Receivable—M. Kadam                                                ACCOUNT NO. 120

| DATE | ITEM | POST. REF. | DEBIT | CREDIT | BALANCE DEBIT | BALANCE CREDIT |
|------|------|-----------|-------|--------|-------|--------|
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ACCOUNT  Supplies                                                                     ACCOUNT NO. 130

| DATE | ITEM | POST. REF. | DEBIT | CREDIT | BALANCE DEBIT | BALANCE CREDIT |
|------|------|-----------|-------|--------|-------|--------|
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ACCOUNT  Prepaid Insurance                                                            ACCOUNT NO. 140

| DATE | ITEM | POST. REF. | DEBIT | CREDIT | BALANCE DEBIT | BALANCE CREDIT |
|------|------|-----------|-------|--------|-------|--------|
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## GENERAL LEDGER

ACCOUNT Accounts Payable—Bayou Supply                                          ACCOUNT NO. 210

| DATE | ITEM | POST. REF. | DEBIT | CREDIT | BALANCE DEBIT | BALANCE CREDIT |
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ACCOUNT Jing Suen, Capital                                          ACCOUNT NO. 310

| DATE | ITEM | POST. REF. | DEBIT | CREDIT | BALANCE DEBIT | BALANCE CREDIT |
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ACCOUNT Jing Suen, Drawing                                          ACCOUNT NO. 320

| DATE | ITEM | POST. REF. | DEBIT | CREDIT | BALANCE DEBIT | BALANCE CREDIT |
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ACCOUNT Sales                                          ACCOUNT NO. 410

| DATE | ITEM | POST. REF. | DEBIT | CREDIT | BALANCE DEBIT | BALANCE CREDIT |
|------|------|------------|-------|--------|-------|--------|
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ACCOUNT Advertising Expense                                          ACCOUNT NO. 510

| DATE | ITEM | POST. REF. | DEBIT | CREDIT | BALANCE DEBIT | BALANCE CREDIT |
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