Name _____ Date _____ Class _____

4-3 WORK TOGETHER, p. 113

Journalizing correcting entries and correcting posting errors

1.

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
10							10
11							11
12							12
13							13
14							14

2.

ACCOUNT Art Stevenson, Drawing — ACCOUNT NO. 320

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE DEBIT	BALANCE CREDIT
20-- Nov. 15		G19	4 5 0 00		4 5 0 00	
30		G20		4 0 0 00	1 5 0 00	

© 2014 Cengage Learning. All Rights Reserved. May not be scanned, copied or duplicated, or posted to a publicly accessible website, in whole or in part.

4-3 ON YOUR OWN, p. 113

Journalizing correcting entries and correcting posting errors

1.

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
10							10
11							11
12							12
13							13

2.

ACCOUNT Janet Bies, Capital — ACCOUNT NO. 310

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE DEBIT	BALANCE CREDIT
20– June 1		G10		25000		25000
15		G10	10000			15000

© 2014 Cengage Learning. All Rights Reserved. May not be scanned, copied or duplicated, or posted to a publicly accessible website, in whole or in part.

Name _____ Date _____ Class _____

4-3 APPLICATION PROBLEM (LO7, 8), p. 116

Journalizing correcting entries and correcting posting errors

1.

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
10							10
11							11
12							12
13							13
14							14

2.

ACCOUNT Supplies ACCOUNT NO. 130

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE DEBIT	BALANCE CREDIT
20-- July 6		G13	2600 00		2600 00	
30		G14		1400 00	1200 00	

© 2014 Cengage Learning. All Rights Reserved. May not be scanned, copied or duplicated, or posted to a publicly accessible website, in whole or in part.