

1.

VENDOR Coastal Company

VENDOR NO. 210

DATE	ITEM	POST. REF.	DEBIT	CREDIT	CREDIT BALANCE
²⁰⁻ Oct. 1	Balance	✓			1 6 9 8 8 8

VENDOR Grey Manufacturing, Inc.

VENDOR NO. 220

DATE	ITEM	POST. REF.	DEBIT	CREDIT	CREDIT BALANCE
²⁰⁻ Oct. 1	Balance	✓			1 6 4 0 0 0

VENDOR Pacific Supply

VENDOR NO. 230

DATE	ITEM	POST. REF.	DEBIT	CREDIT	CREDIT BALANCE
²⁰⁻ Oct. 1	Balance	✓			9 2 5 6 5

VENDOR Westland Supply

VENDOR NO. 240

DATE	ITEM	POST. REF.	DEBIT	CREDIT	CREDIT BALANCE
²⁰⁻ Oct. 1	Balance	✓			9 9 2 0 0

VENDOR Yeatman Designs

VENDOR NO. 250

DATE	ITEM	POST. REF.	DEBIT	CREDIT	CREDIT BALANCE
²⁰⁻ Oct. 1	Balance	✓			8 7 7 0 0

9-2, 9-3, 9-4, and 9-5 WORK TOGETHER (continued)

3.

ACCOUNT Cash

ACCOUNT NO. 1110

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20- Oct. 1	Balance	✓			16	45519

ACCOUNT Supplies—Office

ACCOUNT NO. 1145

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20- Oct. 1	Balance	✓			3	18417

ACCOUNT Supplies—Store

ACCOUNT NO. 1150

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20- Oct. 1	Balance	✓			4	18018

ACCOUNT Accounts Payable

ACCOUNT NO. 2110

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20- Oct. 1	Balance	✓				613353

ACCOUNT Purchases

ACCOUNT NO. 5110

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20- Oct. 1	Balance	✓			89	47825

ACCOUNT Purchases Discount

ACCOUNT NO. 5120

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
²⁰⁻ Oct. 1	Balance	✓				62148

ACCOUNT Cash Short and Over

ACCOUNT NO. 6110

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
²⁰⁻ Oct. 1	Balance	✓			1995	

ACCOUNT Miscellaneous Expense

ACCOUNT NO. 2110

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
²⁰⁻ Oct. 1	Balance	✓			248997	

ACCOUNT Utilities Expense

ACCOUNT NO. 6170

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
²⁰⁻ Oct. 1	Balance	✓			94859	

9-2 Journalizing purchases using a purchases journal

9-3 Posting from a purchases journal

9-4 Journalizing cash payments using a cash payments journal

9-5 Posting from a cash payments journal

1., 2., 3.

PURCHASES JOURNAL

DATE	ACCOUNT CREDITED	PURCH. NO.	POST. REF.	PURCHASES DR.	
				ACCTS. PAY. CR.	
1					
2					
3					
4					
5					
6					
7					

CASH PAYMENTS JOURNAL

DATE	ACCOUNT TITLE	CK. NO.	POST. REF.	GENERAL		ACCOUNTS PAYABLE DEBIT	PURCHASES DISCOUNT CREDIT	CASH CREDIT
				DEBIT	CREDIT			
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								

9-2, 9-3, 9-4, and 9-5 ON YOUR OWN (continued)

1.

VENDOR Gillis Glass Co.

VENDOR NO. 210

DATE	ITEM	POST. REF.	DEBIT	CREDIT	CREDIT BALANCE
20-Nov. 1	Balance	✓			212000

VENDOR Lawes Imports

VENDOR NO. 220

DATE	ITEM	POST. REF.	DEBIT	CREDIT	CREDIT BALANCE
20-Nov. 1	Balance	✓			190835

VENDOR McKell Supply, Inc.

VENDOR NO. 230

DATE	ITEM	POST. REF.	DEBIT	CREDIT	CREDIT BALANCE
20-Nov. 1	Balance	✓			64850

VENDOR Sheng Industries

VENDOR NO. 240

DATE	ITEM	POST. REF.	DEBIT	CREDIT	CREDIT BALANCE
20-Nov. 1	Balance	✓			216900

VENDOR Tresler Corporation

VENDOR NO. 250

DATE	ITEM	POST. REF.	DEBIT	CREDIT	CREDIT BALANCE
20-Nov. 1	Balance	✓			291300

9-2, 9-3, 9-4, and 9-5

ON YOUR OWN (continued)

3.

ACCOUNT **Cash** ACCOUNT NO. 1110

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20-Nov. 1	Balance	✓			918310	

ACCOUNT **Supplies—Office** ACCOUNT NO. 1145

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20-Nov. 1	Balance	✓			249821	

ACCOUNT **Accounts Payable** ACCOUNT NO. 2110

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20-Nov. 1	Balance	✓				975885

ACCOUNT **Purchases** ACCOUNT NO. 5110

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20-Nov. 1	Balance	✓			9218411	

ACCOUNT **Purchases Discount** ACCOUNT NO. 5120

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20-Nov. 1	Balance	✓				70157

9-2, 9-3, 9-4, and 9-5 ON YOUR OWN (continued)

ACCOUNT Advertising Expense

ACCOUNT NO. 6105

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20-Nov. 1	Balance	✓			16	554.69

ACCOUNT Cash Short and Over

ACCOUNT NO. 6110

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20-Nov. 1	Balance	✓			1	6.99

ACCOUNT Miscellaneous Expense

ACCOUNT NO. 6135

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20-Nov. 1	Balance	✓			1	092.05

ACCOUNT Utilities Expense

ACCOUNT NO. 6170

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20-Nov. 1	Balance	✓			9	105.40

2 Journalizing purchases using a purchases journal

9-3 Posting from a purchases journal

9-4 Journalizing cash payments using a cash payments journal

9-5 Posting from a cash payments journal

PURCHASES JOURNAL		PAGE	
DATE	ACCOUNT CREDITED	PURCH. NO.	POST. REF.
1			
2			
3			
4			
5			
6			
7			

CASH PAYMENTS JOURNAL		PAGE						
DATE	ACCOUNT TITLE	CK. NO.	POST. REF.	GENERAL		ACCOUNTS PAYABLE DEBIT	PURCHASES DISCOUNT CREDIT	CASH CREDIT
				DEBIT	CREDIT			
1								
2								
3								
4								
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6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								

9-2, 9-3, 9-4, and 9-5 APPLICATION PROBLEMS (continued)

VENDOR Atlanta Systems

VENDOR NO. 210

DATE	ITEM	POST. REF.	DEBIT	CREDIT	CREDIT BALANCE
²⁰⁻ Sept. 1	Balance	✓			2 6 2 1 48

VENDOR Henson Audio

VENDOR NO. 220

DATE	ITEM	POST. REF.	DEBIT	CREDIT	CREDIT BALANCE
²⁰⁻ Sept. 1	Balance	✓			2 4 8 9 00

VENDOR Lester Corporation

VENDOR NO. 230

DATE	ITEM	POST. REF.	DEBIT	CREDIT	CREDIT BALANCE
²⁰⁻ Sept. 1	Balance	✓			6 3 8 00

VENDOR Masonville Music

VENDOR NO. 240

DATE	ITEM	POST. REF.	DEBIT	CREDIT	CREDIT BALANCE
²⁰⁻ Sept. 1	Balance	✓			1 1 8 9 00

VENDOR Peterson Electronics

VENDOR NO. 250

DATE	ITEM	POST. REF.	DEBIT	CREDIT	CREDIT BALANCE
²⁰⁻ Sept. 1	Balance	✓			3 4 8 4 00

9-2, 9-3, 9-4, and 9-5

APPLICATION PROBLEMS (continued)

3.

ACCOUNT Cash

ACCOUNT NO. 1110

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20- Sept. 1	Balance	✓			22	18918

ACCOUNT Supplies—Office

ACCOUNT NO. 1145

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20- Sept. 1	Balance	✓			4	22418

ACCOUNT Supplies—Store

ACCOUNT NO. 1150

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20- Sept. 1	Balance	✓			3	91411

ACCOUNT Accounts Payable

ACCOUNT NO. 2110

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20- Sept. 1	Balance	✓				1042148

ACCOUNT Purchases

ACCOUNT NO. 5110

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20- Sept. 1	Balance	✓			241	94718

9-2, 9-3, 9-4, and 9-5 APPLICATION PROBLEMS (continued)

ACCOUNT Purchases Discount

ACCOUNT NO. 5120

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20- Sept. 1	Balance	✓				148717

ACCOUNT Advertising Expense

ACCOUNT NO. 6105

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20- Sept. 1	Balance	✓			920961	

ACCOUNT Cash Short and Over

ACCOUNT NO. 6110

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20- Sept. 1	Balance	✓			2204	

ACCOUNT Miscellaneous Expense

ACCOUNT NO. 6135

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20- Sept. 1	Balance	✓			864931	

ACCOUNT Utilities Expense

ACCOUNT NO. 6170

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20- Sept. 1	Balance	✓			674989	

