

Analyzing transactions into debit and credit parts
 The solution to Drill 13-D 1 is needed to complete Drill 13-D 2.

1.	Purchases	100.00	Supplies	40.00
	Cash	100.00	Cash	40.00
2.	Purchases	500.00	Accounts Payable	800.00
	Accounts Payable	500.00	Supplies	60.00
3.	Supplies	25.00	Accounts Payable	60.00
	Cash	25.00	Miscellaneous Expense	50.00
4.	Supplies	125.00	Cash	50.00
	Accounts Payable	125.00	Karla Ford, Drawing	500.00
5.	Purchases	150.00	Cash	150.00
	Cash	150.00		
6.	Purchases	100.00	Supplies	40.00
	Cash	100.00	Cash	40.00
7.	Purchases	800.00	Accounts Payable	800.00
8.	Supplies	60.00	Supplies	60.00
	Accounts Payable	60.00	Accounts Payable	60.00
9.	Miscellaneous Expense	50.00	Cash	50.00
10.	Karla Ford, Drawing	500.00	Cash	500.00
11.	Janet Reid, Drawing	500.00	Cash	500.00
12.	Accounts Payable	200.00	Cash	200.00
13.	Karla Ford, Drawing	75.00	Purchases	75.00
14.	Supplies	60.00	Purchases	60.00
15.	Janet Reid, Drawing	20.00	Purchases	20.00
16.	Accounts Payable	120.00	Cash	120.00

Recording transactions

The solution to Drill 13-D 1 is needed to complete Drill 13-D 2.

Transaction	General		Accounts Payable		Purchases	Cash	
	Debit	Credit	Debit	Credit	Debit	Debit	Credit
1. Debit amount					✓		
Credit amount							✓
2. Debit amount					✓		
Credit amount				✓			
3. Debit amount	✓						
Credit amount							✓
4. Debit amount	✓						
Credit amount				✓			
5. Debit amount					✓		
Credit amount							✓
6. Debit amount	✓						
Credit amount							✓
7. Debit amount					✓		
Credit amount				✓			
8. Debit amount	✓						
Credit amount				✓			
9. Debit amount	✓						
Credit amount							✓
10. Debit amount	✓						
Credit amount							✓
11. Debit amount	✓						
Credit amount							✓
12. Debit amount			✓				
Credit amount							✓
13. Debit amount	✓						
Credit amount		✓					
14. Debit amount	✓						
Credit amount		✓					
15. Debit amount	✓						
Credit amount		✓					
16. Debit amount			✓				
Credit amount							✓

Journalizing transactions for purchases, supplies, and cash payments in an expanded combination journal

Use this page with page 154.

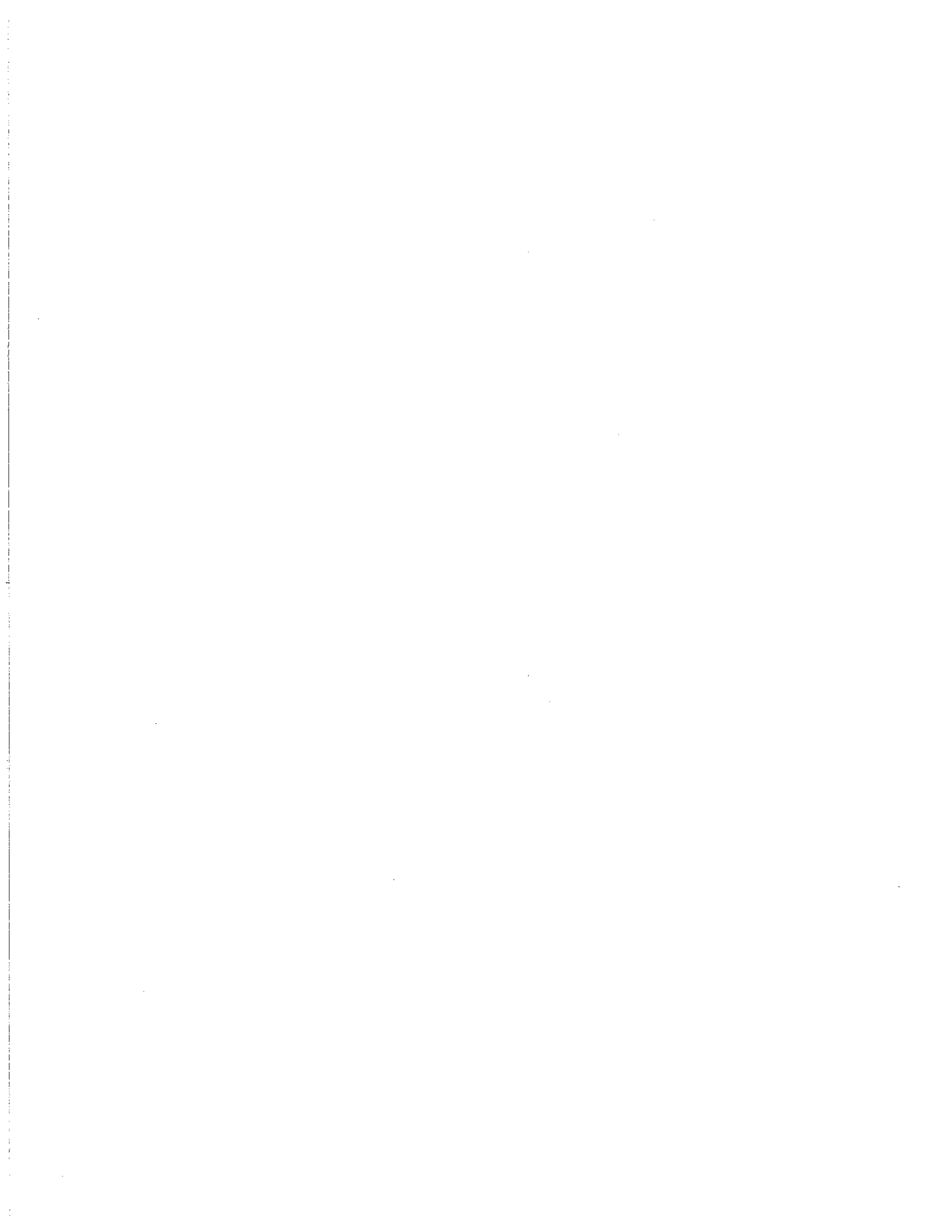
COMBINATION JOURNAL

DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	GENERAL		ACCOUNTS RECEIVABLE	
				DEBIT	CREDIT	DEBIT	CREDIT
19-- Oct. 1	✓	C250	✓				
1	Butler Company	P55					
2	Supplies	C251		45 00			
3	Sports Unlimited	P56					
3	Premier Athletic Products	P57					
5	Supplies	C252		25 00			
5	Supplies	M32		115 00			
	Northern Supply						
6	✓	C253	✓				
7	Miscellaneous Expense	C254		60 00			
9	Supplies	M33		105 00			
	Harburt Supply						
10	✓	C255	✓				
12	Supplies	C256		30 00			
13	Supplies	M34		125 00			
	Ekko Supply						
15	Betty Hill, Drawing	C257		600 00			
15	Emil Sykes, Drawing	C258		600 00			
17	Butler Company	C259					
20	Miscellaneous Expense	C260		28 00			
22	Sports Unlimited	C261					
24	Betty Hill, Drawing	M35		30 00			
	Purchases				30 00		
25	Supplies	M36		75 00			
	Purchases				75 00		
26	Premier Athletic Products	C262					
28	Emil Sykes, Drawing	M37		50 00			
	Purchases				50 00		
31	Salary Expense	C263		1500 00			

COMBINATION JOURNAL

1	DATE	ACCOUNT TITLE	Doc. No.	Post. Ref.	GENERAL		ACCOUNTS RECEIVABLE			
					DEBIT	CREDIT	DEBIT	CREDIT		
1	19-- Dec.	1 Salary Expense	C280		1 0 0 0 00					1
2		1 Rent Expense	C281		8 5 0 0 00					2
3		2 Nancy Evans, Drawing	C282		6 0 0 0 00					3
4		2 Rose Smith, Drawing	C283		6 0 0 0 00					4
5		3 ✓	C284	✓						5
6		4 Gipsy Shoes	P73							6
7		4 Modern Shoes	P74							7
8		5 Supplies	C285		2 8 0 0					8
9		7 Nancy Evans, Drawing	M22		6 2 0 0					9
10		Purchases				6 2 0 0				10
11		9 Miscellaneous Expense	C286		5 4 0 0					11
12		10 Supplies	M23		1 0 6 0 00					12
13		Reynolds Supply Co.								13
14		11 Gator Shoe Company	C287							14
15		14 Imperial Shoes	P75							15
16		15 Supplies	C288		4 2 0 0					16
17		16 Rose Smith, Drawing	M24		7 4 0 0					17
18		Purchases				7 4 0 0				18
19		16 Supplies	M25		8 4 0 0					19
20		Nash Supplies								20
21		18 ✓	C289	✓						21
22		19 Modern Shoes	C290							22
23		21 Joy Footwear	P76							23
24		23 Supplies	C291		4 6 0 0					24
25		24 Supplies	M26		7 4 0 0					25
26		Purchases				7 4 0 0				26
27		26 Gipsy Shoes	C292							27
28		28 Supplies	M27		3 8 0 0					28
29		Sheffield Supply								29
30		29 ✓	C293	✓						30
31		31 Modern Shoes	C294							31
32										32





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SALES CREDIT		SALES TAX PAYABLE CREDIT		ACCOUNTS PAYABLE		PURCHASES DEBIT		CASH					
				DEBIT	CREDIT			DEBIT	CREDIT				
1													1
2													2
3													3
4													4
5								225 00					5
6									76 00				6
7													7
8													8
9													9
10													10
11								200 00			200 00		11
12													12
13													13
14													14
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	SALES CREDIT	SALES TAX PAYABLE CREDIT		ACCOUNTS PAYABLE		PURCHASES DEBIT		CASH							
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT								
1								13000						13000	1
2							80000	80000							2
3														4500	3
4							50000	50000							4
5							30000	30000							5
6														2500	6
7															7
8							11500								8
9								14000						14000	9
10														6000	10
11															11
12							10500								12
13								8000						8000	13
14														3000	14
15															15
16							12500								16
17														60000	17
18														60000	18
19							80000							80000	19
20														2800	20
21							50000							50000	21
22															22
23															23
24															24
25															25
26							30000							30000	26
27															27
28															28
29														150000	29
30															30
31															31
32															32