

Analyzing transactions affecting purchases and cash payments

The solution to Drill 19-D 1 is needed to complete Drill 19-D 2.

Trans. No.	(A) Account(s) Debited	(B) Account(s) Credited	(C) Journal in Which Recorded	(D) Name of Amount Column(s) Used in Journal	
				For Amount Debited	For Amount Credited
1.	Supplies	Cash	Cash Payments	General Debit	Cash Credit
2.	Supplies	Accounts Pay. Quantel Co.	General	Debit	Credit
3.	Purchases	Accounts Pay. Galleria Co.	Purchases	Purchases Debit	Accounts Pay. Credit
4.	Accounts Pay. Galleria Co.	Cash	Cash Payments	Accounts Pay. Debit	Cash Credit
5.	Rent Expense	Cash	Cash Payments	General Debit	Cash Credit
6.	Purchases	Accounts Pay. Zack's Pro Shop	Purchases	Purchases Debit	Accounts Pay. Credit
7.	Accounts Pay. Galleria Co.	Purchases Ret. and Allow.	General	Debit	Credit
8.	Adv. Expense	Cash	Cash Payments	General Debit	Cash Credit
9.	Accounts Pay. Zack's Pro Shop	Purchases Ret. and Allow.	General	Debit	Credit
10.	Purchases	Cash	Cash Payments	General Debit	Cash Credit
11.	Accounts Pay. Solomon Co.	Cash Purchases Disc.	Cash Payments	Accounts Pay. Debit	Cash Credit Purch. Disc. Credit

Posting transactions from special journals
 The solution to Drill 19-D 1 is needed to complete Drill 19-D 2.

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Trans. No.	(A) Accounts affected	(B) Amounts posted individually to		(C) Accounts Payable Ledger	(D) Amounts not posted individually to any ledger
		General Ledger			
1.	Supplies	✓			
	Cash				✓
2.	Supplies	✓			
	Accounts Payable	✓			
	Quantel Company			✓	
3.	Purchases				✓
	Accounts Payable				✓
	Galleria Company			✓	
4.	Accounts Payable				✓
	Galleria Company			✓	
	Cash				✓
5.	Rent Expense	✓			
	Cash				✓
6.	Purchases				✓
	Accounts Payable				✓
	Zack's Pro Shop			✓	
7.	Accounts Payable	✓			
	Galleria Company			✓	
	Purchases Ret. and Allow.	✓			
8.	Advertising Expense	✓			
	Cash				✓
9.	Accounts Payable	✓			
	Zack's Pro Shop			✓	
	Purchases Ret. and Allow.	✓			
10.	Purchases	✓			
	Cash				✓
11.	Accounts Payable				✓
	Solomon Company			✓	
	Cash				✓
	Purchases Discount				✓

Journalizing and posting transactions affecting purchases

PURCHASES JOURNAL

DATE	ACCOUNT CREDITED	PURCH. NO.	POST. REF.	PURCHASES DR. ACCTS. PAY. CR.		
19-- June 2	Manski Flowers, Inc.	35	240	1	6	2 00
3	Spinoza Ribbon Co.	36	250	8	9	00
6	Fritz Pottery	37	230	5	8	7 00
10	Basek Company	38	210	1	1	1 8 00
15	Manski Flowers, Inc.	39	240	1	8	9 4 00
16	Condor Company	40	220	2	8	8 4 00
20	Basek Company	41	210	4	6	3 00
22	Spinoza Ribbon Co.	42	250	2	3	8 00
23	Condor Company	43	220	1	0	7 8 00
28	Manski Flowers, Inc.	44	240	6	9	5 00
30	Total			9	2	0 8 00
				(5105)	(2115)	

ACCOUNTS PAYABLE LEDGER

[2]

VENDOR Basek Company

VENDOR NO. 210

DATE	ITEM	POST. REF.	DEBIT	CREDIT	CREDIT BALANCE
19-- June 1	Balance	✓			2 9 4 00
10		P4		1 1 1 8 00	1 4 1 2 00
20		P4		4 6 3 00	1 8 7 5 00

VENDOR Condor Company

VENDOR NO. 220

DATE	ITEM	POST. REF.	DEBIT	CREDIT	CREDIT BALANCE
19-- June 1	Balance	✓			1 0 7 5 00
16		P4		2 8 8 4 00	3 9 5 9 00
23		P4		1 0 7 8 00	5 0 3 7 00

ACCOUNTS PAYABLE LEDGER

VENDOR Fritz Pottery

VENDOR NO. 230

DATE		ITEM	POST. REF.	DEBIT	CREDIT	CREDIT BALANCE
19-- June	6		P4		587 00	587 00

VENDOR Manski Flowers, Inc.

VENDOR NO. 240

DATE		ITEM	POST. REF.	DEBIT	CREDIT	CREDIT BALANCE
19-- June	1	Balance	✓			1458 00
	2		P4		162 00	1620 00
	15		P4		1894 00	3514 00
	28		P4		695 00	4209 00

VENDOR Spinoza Ribbon Co.

VENDOR NO. 250

DATE		ITEM	POST. REF.	DEBIT	CREDIT	CREDIT BALANCE
19-- June	1	Balance	✓			104 00
	3		P4		89 00	193 00
	22		P4		238 00	431 00

[3]

GENERAL LEDGER

ACCOUNT Accounts Payable

ACCOUNT NO. 2115

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
19-- June	1	Balance	✓			2931 00
	30		P4	9208 00		12139 00

ACCOUNT Purchases

ACCOUNT NO. 5105

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
19-- June	30		P4	9208 00		9208 00

Journalizing and posting transactions affecting cash payments [1-4]

CASH PAYMENTS JOURNAL

DATE	ACCOUNT TITLE	CHEQUE NO.	POST. REF.	GENERAL		ACCOUNTS PAYABLE DEBIT	PURCHASES DISCOUNT CREDIT	CASH CREDIT
				DEBIT	CREDIT			
19-- June	1 Rent Expense	105	6155	540 00				540 00
2	3 Craig Furnishings	106	220			1323 00	2646	1296 54
3	6 Supplies	107	1135	113 00				113 00
4	8 Sherwood Company	108	240			1152 00	1152	1140 48
5	10 Delivery Expense	109	6120	43 00				43 00
6	13 Purchases	110	5105	347 00				347 00
7	14 Brahma Co.	111	210			1132 00		1132 00
8	16 Supplies	112	1135	84 00				84 00
9	22 Riverside Company	113	230			747 00		747 00
10	29 Delivery Expense	114	6120	23 00				23 00
11	30 Totals			1150 00		4354 00	3798	5466 02
12				(✓)		(2115)	(5115)	(1105)
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
25								

ACCOUNTS PAYABLE LEDGER

DATE		ITEM	POST. REF.	DEBIT	CREDIT	CREDIT BALANCE
19-June	1	Balance	✓			1132 00
	14		CP6	1132 00		

VENDOR Brahma Co.

VENDOR NO. 210

DATE		ITEM	POST. REF.	DEBIT	CREDIT	CREDIT BALANCE
19-June	1	Balance	✓			1323 00
	3		CP6	1323 00		

VENDOR Craig Furnishings

VENDOR NO. 220

DATE		ITEM	POST. REF.	DEBIT	CREDIT	CREDIT BALANCE
19-June	1	Balance	✓			747 00
	22		CP6	747 00		

VENDOR Riverside Company

VENDOR NO. 230

DATE		ITEM	POST. REF.	DEBIT	CREDIT	CREDIT BALANCE
19-June	1	Balance	✓			1152 00
	8		CP6	1152 00		

VENDOR Sherwood Company

VENDOR NO. 240

GENERAL LEDGER

ACCOUNT Cash

ACCOUNT NO. 1105

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
19-- June 1	Balance	✓			20 1 3 8 00	
30		CP6		5 4 6 6 02	14 6 7 1 98	

ACCOUNT Supplies

ACCOUNT NO. 1135

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
19-- June 1	Balance	✓			6 7 1 00	
6		CP6	1 1 3 00		7 8 4 00	
16		CP6	8 4 00		8 6 8 00	

ACCOUNT Accounts Payable

ACCOUNT NO. 2115

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
19-- June 1	Balance	✓				4 3 5 4 00
30		CP6	4 3 5 4 00			

ACCOUNT Purchases

ACCOUNT NO. 5105

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
19-- June 13		CP6	3 4 7 00		3 4 7 00	

ACCOUNT Purchases Discount

ACCOUNT NO. 5115

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
19-- June 30		CP6		3 7 98		3 7 98

ACCOUNT Delivery Expense

ACCOUNT NO. 6120

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
19-- June 10		CP6	4 3 00		4 3 00	
29		CP6	2 3 00		6 6 00	

ACCOUNT Rent Expense

ACCOUNT NO. 6155

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
19-- June 1		CP6	5 4 0 00		5 4 0 00	

PURCHASES JOURNAL

DATE		ACCOUNT CREDITED	PURCH. NO.	POST. REF.	PURCHASES DR. ACCTS. PAY. CR.				
1	19-- June	1 The Gear Shop	44	220	3	2	2	6 00	1
2		3 Mower Emporium	45	240	3	1	4 4 00		2
3		14 Sariban Equipment	46	250	5	4	8 2 00		3
4		15 Mower Emporium	47	240	3	8	0 8 00		4
5		21 Jenkins Company	48	230	2	0	1 6 00		5
6		23 The Gear Shop	49	220	1	3	2 7 00		6
7		30 Sariban Equipment	50	250	1	5	8 5 00		7
8		30 Mower Emporium	51	240	1	4	5 0 00		8
9		30 Total			22	0	3 8 00		9
10					(5105)	(2115)			10
11									11
12									12
13									13
14									14

[1]

GENERAL JOURNAL

DATE	ACCOUNT TITLE	POST. REF.	DEBIT	CREDIT
1 19-- June	2 Accounts Payable/The Gear Shop	2115 / 220	2 0 2 00	
2	Purchases Returns and Allowances	5110		2 0 2 00
3	DM9			
4	6 Supplies	1135	4 2 3 00	
5	Accounts Payable/Belton Supplies	2115 / 210		4 2 3 00
6	M11			
7	30 Accounts Payable/Mower Emporium	2115 / 240	4 8 4 00	
8	Purchases Returns and Allowances	5110		4 8 4 00
9	DM10			
10				
11				
12				
13				
14				

CASH PAYMENTS JOURNAL

[1, 3]

DATE	ACCOUNT TITLE	CHEQUE No.	Post. REF.	GENERAL		ACCOUNTS PAYABLE DEBIT	PURCHASES DISCOUNT CREDIT	CASH CREDIT
				DEBIT	CREDIT			
19-- June	1 Rent Expense	93	6155	1260.00				1260.00
2	7 Jenkins Company	94	230			1806.00	1806	1787.94
3	10 Purchases	95	5105	706.00				706.00
4	13 Mower Emporium	96	240			3144.00	3144	3112.56
5	17 The Gear Shop	97	220			4637.00		4637.00
6	20 Miscellaneous Expense	98	6145	60.00				60.00
7	20 Belton Supplies	99	210			487.00		487.00
8	20 Delivery Expense	100	6120	120.00				120.00
9	23 Sariban Equipment	101	250			5482.00	10964	5372.36
10	30 Belton Supplies	102	210			423.00		423.00
11	30 Mower Emporium	103	240			3808.00	3808	3769.92
12	30 The Gear Shop	104	220			3024.00		3024.00
13	30 Miscellaneous Expense	105	6145	165.00				165.00
14	30 Totals			2311.00		22811.00	19722	24924.78
15				(2115)		(2115)	(5115)	(1105)
16								
17								
18								
19								
20								
21								
22								
23								
24								
25								

ACCOUNTS PAYABLE LEDGER

VENDOR Belton Supplies

VENDOR NO. 210

DATE		ITEM	POST. REF.	DEBIT	CREDIT	CREDIT BALANCE
19-- June	1	Balance	✓			4 8 7 00
	6		G4		4 2 3 00	9 1 0 00
	20		CP4	4 8 7 00		4 2 3 00
	30		CP4	4 2 3 00		

VENDOR The Gear Shop

VENDOR NO. 220

DATE		ITEM	POST. REF.	DEBIT	CREDIT	CREDIT BALANCE
19-- June	1	Balance	✓			4 6 3 7 00
	1		P4		3 2 2 6 00	7 8 6 3 00
	2		G4	2 0 2 00		7 6 6 1 00
	17		CP4	4 6 3 7 00		3 0 2 4 00
	23		P4		1 3 2 7 00	4 3 5 1 00
	30		CP4	3 0 2 4 00		1 3 2 7 00

VENDOR Jenkins Company

VENDOR NO. 230

DATE		ITEM	POST. REF.	DEBIT	CREDIT	CREDIT BALANCE
19-- June	1	Balance	✓			1 8 0 6 00
	7		CP4	1 8 0 6 00		
	21		P4		2 0 1 6 00	2 0 1 6 00

VENDOR Mower Emporium

VENDOR NO. 240

DATE		ITEM	POST. REF.	DEBIT	CREDIT	CREDIT BALANCE
19-- June	3		P4		3 1 4 4 00	3 1 4 4 00
	15		P4		3 8 0 8 00	6 9 5 2 00
	13		CP4	3 1 4 4 00		3 8 0 8 00
	30		P4		1 4 5 0 00	5 2 5 8 00
	30		G4	4 8 4 00		4 7 7 4 00
	30		CP4	3 8 0 8 00		9 6 6 00

VENDOR Sariban Equipment

VENDOR NO. 250

DATE		ITEM	POST. REF.	DEBIT	CREDIT	CREDIT BALANCE
19-- June	14		P4		5 4 8 2 00	5 4 8 2 00
	23		CP4	5 4 8 2 00		
	30		P4		1 5 8 5 00	1 5 8 5 00

GENERAL LEDGER

ACCOUNT Cash ACCOUNT NO. 1105

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
19-- June 1	Balance	✓			37 6 3 2 00	
30		CP4		24 9 2 4 78	12 7 0 7 22	

ACCOUNT Supplies ACCOUNT NO. 1135

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
19-- June 1	Balance	✓			1 4 8 5 00	
6		G4	4 2 3 00		1 9 0 8 00	

ACCOUNT Accounts Payable ACCOUNT NO. 2115

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
19-- June 1	Balance	✓				6 9 3 0 00
2		G4	2 0 2 00			6 7 2 8 00
6		G4		4 2 3 00		7 1 5 1 00
30		G4	4 8 4 00			6 6 6 7 00
30		P4		22 0 3 8 00		28 7 0 5 00
30		CP4	22 8 1 1 00			5 8 9 4 00

ACCOUNT Purchases ACCOUNT NO. 5105

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
19-- June 10		CP4	7 0 6 00		7 0 6 00	
30		P4	22 0 3 8 00		22 7 4 4 00	

ACCOUNT Purchases Returns and Allowances ACCOUNT NO. 5110

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
19-- June 2		G4		2 0 2 00		2 0 2 00
30		G4		4 8 4 00		6 8 6 00

ACCOUNT Purchases Discount ACCOUNT NO. 5115

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
19-- June 30		CP4		1 9 7 22		1 9 7 22

GENERAL LEDGER

ACCOUNT Delivery Expense

ACCOUNT NO. 6120

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
19-- June 20		CP4	1 2 0 0 0			1 2 0 0 0

ACCOUNT Miscellaneous Expense

ACCOUNT NO. 6145

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
19-- June 20		CP4	6 0 0 0			6 0 0 0
30		CP4	1 6 5 0 0			2 2 5 0 0

ACCOUNT Rent Expense

ACCOUNT NO. 6155

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
19-- June 1		CP4	1 2 6 0 0 0			1 2 6 0 0 0

[4]

Jason's Mower Centre

Schedule of Accounts Payable

June 30, 19--

The Gear Shop	1 3 2 7 0 0
Jenkins Company	2 0 1 6 0 0
Mower Emporium	9 6 6 0 0
Sariban Equipment	1 5 8 5 0 0
Total Accounts Payable	5 8 9 4 0 0

Journalizing and posting transactions affecting purchases and cash payments

PURCHASES JOURNAL

DATE	ACCOUNT CREDITED	PURCH. NO.	POST. REF.	PURCHASES DR.		
				ACCTS. PAY.	CR.	
19-- June 6	Szymanski Company	109	250	443	00	1
7	Landy Paint Supply	110	220	349	00	2
13	Mason Brush Company	111	230	522	00	3
20	Szymanski Company	112	250	500	00	4
21	Antex Paint Company	113	210	462	00	5
29	Mason Brush Company	114	230	200	00	6
30	Total			2476	00	7
				(5105)	(2115)	8

[1]

GENERAL JOURNAL

DATE	ACCOUNT TITLE	POST. REF.	DEBIT	CREDIT	
19-- June 1	Accounts Payable/Mason Brush Company	2115 / 230	106 00		1
	Purchases Returns and Allowances	5110		106 00	2
	DM13				3
10	Supplies	1135	158 00		4
	Accounts Payable/Peterson Paper Co.	2115 / 240		158 00	5
	M27				6
17	Accounts Payable/Mason Brush Company	2115 / 230	67 00		7
	Purchases Returns and Allowances	5110		67 00	8
	DM14				9
17	Supplies	1135	120 00		10
	Purchases	5105		120 00	11
	M28				12
24	Supplies	1135	246 00		13
	Accounts Payable/Peterson Paper Co.	2115 / 240		246 00	14
	M29				15
					16
					17
					18
					19

CASH PAYMENTS JOURNAL

DATE	ACCOUNT TITLE	CHEQUE No.	POST. REF.	GENERAL		ACCOUNTS PAYABLE DEBIT	PURCHASES DISCOUNT CREDIT	CASH CREDIT
				DEBIT	CREDIT			
19-- June	1 Rent Expense	118	6155	760 00				760 00
2	2 Antex Paint Company	119	210			254 00	254	251 46
3	7 Szymanski Company	120	250			1035 00	2070	1014 30
4	8 Mason Brush Company	121	230			387 00		387 00
5	8 Delivery Expense	122	6120	32 00				32 00
6	14 Szymanski Company	123	250			443 00	886	434 14
7	14 Landy Paint Supply	124	220			349 00	349	345 51
8	22 Peterson Paper Company	125	240			158 00		158 00
9	22 Mason Brush Company	126	230			455 00		455 00
10	27 Miscellaneous Expense	127	6145	100 00				100 00
11	30 Antex Paint Company	128	210			462 00	462	457 38
12	30 Totals			892 00		3543 00	4021	4394 79
13				(✓)		(2115)	(5115)	(1105)
14								
15								
16								
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19								
20								
21								
22								
23								
24								
25								

[1, 3]

ACCOUNTS PAYABLE LEDGER

VENDOR Antex Paint Company

VENDOR NO. 210

DATE		ITEM	POST. REF.	DEBIT	CREDIT	CREDIT BALANCE
19-- June	1	Balance	✓			2 5 4 00
	2		CP10	2 5 4 00		
	21		P10		4 6 2 00	4 6 2 00
	30		CP10	4 6 2 00		

VENDOR Landy Paint Supply

VENDOR NO. 220

DATE		ITEM	POST. REF.	DEBIT	CREDIT	CREDIT BALANCE
19-- June	7		P10		3 4 9 00	3 4 9 00
	14		CP10	3 4 9 00		

VENDOR Mason Brush Company

VENDOR NO. 230

DATE		ITEM	POST. REF.	DEBIT	CREDIT	CREDIT BALANCE
19-- June	1	Balance	✓			4 9 3 00
	1		G6	1 0 6 00		3 8 7 00
	13		P10		5 2 2 00	9 0 9 00
	8		CP10	3 8 7 00		5 2 2 00
	17		G6	6 7 00		4 5 5 00
	22		CP10	4 5 5 00		
	29		P10		2 0 0 00	2 0 0 00

VENDOR Peterson Paper Company

VENDOR NO. 240

DATE		ITEM	POST. REF.	DEBIT	CREDIT	CREDIT BALANCE
19-- June	10		G6		1 5 8 00	1 5 8 00
	22		CP10	1 5 8 00		
	24		G6		2 4 6 00	2 4 6 00

VENDOR Szymanski Company

VENDOR NO. 250

DATE		ITEM	POST. REF.	DEBIT	CREDIT	CREDIT BALANCE
19-- June	1	Balance	✓			1 0 3 5 00
	6		P10		4 4 3 00	1 4 7 8 00
	7		CP10	1 0 3 5 00		4 4 3 00
	14		CP10	4 4 3 00		
	20		P10		5 0 0 00	5 0 0 00

GENERAL LEDGER

ACCOUNT Cash

ACCOUNT NO. 1105

DATE	ITEM	POST REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
19-- June	1 Balance	✓			12 9 3 6 00	
	30	CP10		4 3 9 4 79	8 5 4 1 21	

ACCOUNT Supplies

ACCOUNT NO. 1135

DATE	ITEM	POST REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
19-- June	1 Balance	✓			2 5 9 00	
	10	G6	1 5 8 00		4 1 7 00	
	17	G6	1 2 0 00		5 3 7 00	
	24	G6	2 4 6 00		7 8 3 00	

ACCOUNT Accounts Payable

ACCOUNT NO. 2115

DATE	ITEM	POST REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
19-- June	1 Balance	✓				1 7 8 2 00
	1	G6	1 0 6 00			1 6 7 6 00
	10	G6		1 5 8 00		1 8 3 4 00
	17	G6	6 7 00			1 7 6 7 00
	24	G6		2 4 6 00		2 0 1 3 00
	30	P10		2 4 7 6 00		4 4 8 9 00
	30	CP10	3 5 4 3 00			9 4 6 00

ACCOUNT Purchases

ACCOUNT NO. 5105

DATE	ITEM	POST REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
19-- June	17	G6		1 2 0 00		1 2 0 00
	30	P10	2 4 7 6 00			2 3 5 6 00

ACCOUNT Purchases Returns and Allowances

ACCOUNT NO. 5110

DATE	ITEM	POST REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
19-- June	1	G6		1 0 6 00		1 0 6 00
	17	G6		6 7 00		1 7 3 00

GENERAL LEDGER

ACCOUNT Purchases Discount

ACCOUNT NO. 5115

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
19-- June 30		CP10		4 0 21		4 0 21

ACCOUNT Delivery Expense

ACCOUNT NO. 6120

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
19-- June 8		CP10	3 2 00		3 2 00	

ACCOUNT Miscellaneous Expense

ACCOUNT NO. 6145

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
19-- June 27		CP10	1 0 0 00		1 0 0 00	

ACCOUNT Rent Expense

ACCOUNT NO. 6155

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
19-- June 1		CP10	7 6 0 00		7 6 0 00	

[4]

Vallejo Paint Centre

Schedule of Accounts Payable

June 30, 19--

Mason Brush Company	2 0 0 00
Peterson Paper Company	2 4 6 00
Szymanski Company	5 0 0 00
Total Accounts Payable	9 4 6 00

Journalizing transactions in a combined purchases-cash payments journal (1, 2)

PURCHASES—CASH PAYMENTS JOURNAL

DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	GENERAL		PURCHASES DEBIT	ACCOUNTS PAYABLE		PURCHASES DISCOUNT CREDIT	CASH CREDIT
				DEBIT	CREDIT		DEBIT	CREDIT		
19-- June	1 Rent Expense	C118		760.00						760.00
2	2 Antex Paint Company	C119				254.00			2.54	251.46
3	6 Szymanski Company	P109				443.00	443.00			
4	7 Landy Paint Supply	P110				349.00	349.00			
5	7 Szymanski Company	C120				1035.00		20.70		1014.30
6	8 Mason Brush Company	C121				387.00				387.00
7	8 Delivery Expense	C122		32.00						32.00
8	13 Mason Brush Company	P111				522.00	522.00			
9	14 Szymanski Company	C123				443.00		8.86		434.14
10	14 Landy Paint Supply	C124				349.00		3.49		345.51
11	20 Szymanski Company	P112				500.00	500.00			
12	21 Antex Paint Company	P113				462.00	462.00			
13	22 Peterson Paper Company	C125				158.00				158.00
14	22 Mason Brush Company	C126				455.00				455.00
15	27 Miscellaneous Expense	C127		100.00						100.00
16	29 Mason Brush Company	P114				200.00	200.00			
17	30 Antex Paint Company	C128				462.00		4.62		457.38
18	30 Totals			892.00		2476.00	3543.00	40.21		4394.79
19										
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GENERAL JOURNAL

1	DATE		ACCOUNT TITLE	POST. REF.	DEBIT			CREDIT					
1	19--	1	Accounts Payable/Mason Brush Company	/	1	0	6	0				1	
2			Purchases Returns and Allowances						1	0	6	0	2
3			DM13										3
4		10	Supplies		1	5	8	0					4
5			Accounts Payable/Peterson Paper Company	/					1	5	8	0	5
6			M27										6
7		17	Accounts Payable/Mason Brush Company	/		6	7	0					7
8			Purchases Returns and Allowances							6	7	0	8
9			DM14										9
10		17	Supplies		1	2	0	0					10
11			Purchases							1	2	0	11
12			M28										12
13		24	Supplies		2	4	6	0					13
14			Accounts Payable/Peterson Paper Company	/					2	4	6	0	14
15			M29										15
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