

## Analyzing transactions affecting sales and cash receipts

The solution to Drill 20-D 1 is needed to complete Drill 20-D 2.

Trans. No.	(A) Account(s) Debited	(B) Account(s) Credited	(C) Journal in Which Recorded	(D) (E) Name of Amount Column(s) Used in Journal	
				For Amount Debited	For Amount Credited
1.	Accounts Rec. Central Products	Sales Sales Tax Payable	Sales	Accounts Rec. Debit	Sales Credit Sales Tax Pay. Credit
2.	Cash	Accounts Rec. Myrtle Starr	Cash Receipts	Cash Debit	Accounts Rec. Credit
3.	Cash	Sales Sales Tax Payable	Cash Receipts	Cash Debit	Sales Credit Sales Tax Pay. Credit
4.	Sales Returns and Allow. Sales Tax Pay.	Accounts Rec. Earline's Ltd.	General	Debit	Credit
5.	Accounts Rec. Dan Ryan	Sales Sales Tax Payable	Sales	Accounts Rec. Debit	Sales Credit Sales Tax Pay. Credit
6.	Sales Returns and Allow. Sales Tax Pay.	Accounts Rec. Pat Lowry	General	Debit	Credit
7.	Cash Sales Discount Sales Tax Pay.	Accounts Rec. McKay Co.	Cash Receipts	Cash Debit Sales Disc. Dr. Sales Tax Pay. Dr.	Accounts Rec. Credit
8.	John Morris	John Norris	General	Debit	Credit

Posting transactions from special journals  
 The solution to Drill 20-D 1 is needed to complete Drill 20-D 2.

DRILL 20-D 2, p. 437  
 [1, 2]

Trans. No.	(A) Accounts affected	(B) Amounts posted individually to (C)		(D) Amounts not posted individually to any ledger
		General Ledger	Accounts Receivable Ledger	
1.	Accounts Receivable			✓
	Central Products		✓	
	Sales			✓
	Sales Tax Payable			✓
2.	Cash			✓
	Accounts Receivable			✓
	Myrtle Starr		✓	
3.	Cash			✓
	Sales			✓
	Sales Tax Payable			✓
4.	Sales Returns and Allowances	✓		
	Sales Tax Payable	✓		
	Accounts Receivable	✓		
	Earline's Ltd.		✓	
5.	Accounts Receivable			✓
	Dan Ryan		✓	
	Sales			✓
	Sales Tax Payable			✓
6.	Sales Returns and Allowances	✓		
	Sales Tax Payable	✓		
	Accounts Receivable	✓		
	Pat Lowry		✓	
7.	Cash			✓
	Sales Discount			✓
	Sales Tax Payable			✓
	Accounts Receivable			✓
8.	McKay Company		✓	
	John Morris		✓	
	John Norris		✓	

Journalizing and posting transactions affecting sales

SALES JOURNAL

DATE	ACCOUNT DEBITED	SALE NO.	POST. REF.	ACCOUNTS RECEIVABLE DEBIT			SALES CREDIT			SALES TAX PAYABLE CREDIT				
19-- May 2	Lucy Benson	79	110	2	2	60	2	1	0	00	1	2	60	
4	Paulsen Company	80	140	1	8	53	1	7	2	20	1	0	33	
6	Steven Simon	81	150	1	1	30	1	0	5	00	6	30		
10	Execuserve	82	120	1	3	08	1	2	4	60	7	48		
16	Helton Company	83	130	2	1	18	2	0	3	00	1	2	18	
18	Robert Wilkins	84	160	1	9	37	1	8	6	20	1	1	17	
19	Lucy Benson	85	110	1	2	14	1	1	9	00	7	14		
24	Steven Simon	86	150	1	6	69	1	5	8	20	9	49		
30	Helton Company	87	130	1	2	91	1	1	6	90	7	01		
31	Paulsen Company	88	140	2	3	44	2	2	4	00	1	3	44	
31	Totals			1	7	24	1	6	1	10	9	7	14	
				(1	1	0)	(4	1	0	5)	(2	1	3	5)

ACCOUNTS RECEIVABLE LEDGER

[2]

CUSTOMER Lucy Benson

CUSTOMER NO. 110

DATE	ITEM	POST. REF.	DEBIT	CREDIT	DEBIT BALANCE
19-- May 1	Balance	✓			2 0 2 00
2		S10	2 2 2 60		4 2 4 60
19		S10	1 2 6 14		5 5 0 74

CUSTOMER Execuserve

CUSTOMER NO. 120

DATE	ITEM	POST. REF.	DEBIT	CREDIT	DEBIT BALANCE
19-- May 1	Balance	✓			5 8 9 00
10		S10	1 3 2 08		7 2 1 08

CUSTOMER Helton Company

CUSTOMER NO. 130

DATE	ITEM	POST. REF.	DEBIT	CREDIT	DEBIT BALANCE
19-- May 1	Balance	✓			5 0 4 00
16		S10	2 1 5 18		7 1 9 18
30		S10	1 2 3 91		8 4 3 09

ACCOUNTS RECEIVABLE LEDGER

CUSTOMER Paulsen Company

CUSTOMER NO. 140

DATE		ITEM	POST. REF.	DEBIT			CREDIT			DEBIT BALANCE		
19-- May	1	Balance	✓							4	6	8 00
	4		S10	1	8	2 53				6	5	0 53
	31		S10	2	3	7 44				8	8	7 97

CUSTOMER Steven Simon

CUSTOMER NO. 150

DATE		ITEM	POST. REF.	DEBIT			CREDIT			DEBIT BALANCE		
19-- May	1	Balance	✓							3	4	7 00
	6		S10	1	1	1 30				4	5	8 30
	24		S10	1	6	7 69				6	2	5 99

CUSTOMER Robert Wilkins

CUSTOMER NO. 160

DATE		ITEM	POST. REF.	DEBIT			CREDIT			DEBIT BALANCE		
19-- May	1	Balance	✓							3	5	7 00
	18		S10	1	9	7 37				5	5	4 37

GENERAL LEDGER

[3]

ACCOUNT Accounts Receivable

ACCOUNT NO. 1120

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE								
					DEBIT	CREDIT							
19-- May	1	Balance	✓			2	4	6	7 00				
	31		S10	1	7	1	6	24	4	1	8	3	24

ACCOUNT Sales Tax Payable

ACCOUNT NO. 2135

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE						
					DEBIT	CREDIT					
19-- May	31		S10		9	7	14		9	7	14

ACCOUNT Sales

ACCOUNT NO. 4105

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE										
					DEBIT	CREDIT									
19-- May	31		S10		1	6	1	9	10		1	6	1	9	10

Journalizing and posting transactions affecting cash receipts [1-5]

CASH RECEIPTS JOURNAL

DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	GENERAL		ACCOUNTS RECEIVABLE CREDIT	SALES CREDIT	SALES TAX PAYABLE		SALES DISCOUNT DEBIT	CASH DEBIT
				DEBIT	CREDIT			DEBIT	CREDIT		
19-- May	4 Hosler Company	R42	130			227.90		13		2.15	225.62
6	Ferber Appliances	R43	120			540.60		31		5.10	535.19
7	Tammi Jamison	R44	140			138.00					138.00
9 ✓		T9	✓				6681.00		400.86		7081.86
13	Melvin Chambliss	R45	110			212.00		12		2.00	209.88
19	Lundy's	R46	150			304.00					304.00
31 ✓		T31	✓				6264.00		375.84		6639.84
31	Totals					1422.50	12945.00	56	776.70	9.25	15134.39
						(1120)	(4105)	(2135)	(2135)	(4115)	(1105)
10											
11											
12											
13											
14											
15											
16											
17											
18											
19											
20											
21											
22											
23											
24											
25											

ACCOUNTS RECEIVABLE LEDGER

DATE		ITEM	POST. REF.	DEBIT	CREDIT	DEBIT BALANCE
19-- May	1	Balance	✓			2 1 2 00
	13		CR12		2 1 2 00	

DATE		ITEM	POST. REF.	DEBIT	CREDIT	DEBIT BALANCE
19-- May	1	Balance	✓			5 4 0 60
	6		CR12		5 4 0 60	

DATE		ITEM	POST. REF.	DEBIT	CREDIT	DEBIT BALANCE
19-- May	1	Balance	✓			2 2 7 90
	4		CR12		2 2 7 90	

DATE		ITEM	POST. REF.	DEBIT	CREDIT	DEBIT BALANCE
19-- May	1	Balance	✓			1 3 8 00
	7		CR12		1 3 8 00	

DATE		ITEM	POST. REF.	DEBIT	CREDIT	DEBIT BALANCE
19-- May	1	Balance	✓			3 0 4 00
	19		CR12		3 0 4 00	

GENERAL LEDGER

ACCOUNT Cash

ACCOUNT NO. 1105

DATE	ITEM	POST REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
19-- May 1	Balance	✓			930300	
	31	CR12	1513439		2443739	

ACCOUNT Accounts Receivable

ACCOUNT NO. 1120

DATE	ITEM	POST REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
19-- May 1	Balance	✓			142250	
	31	CR12		142250		

ACCOUNT Sales Tax Payable

ACCOUNT NO. 2135

DATE	ITEM	POST REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
19-- May 31		CR12	56		56	
	31	CR12		77670		77614

ACCOUNT Sales

ACCOUNT NO. 4105

DATE	ITEM	POST REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
19-- May 31		CR12		1294500		1294500

ACCOUNT Sales Discount

ACCOUNT NO. 4115

DATE	ITEM	POST REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
19-- May 31		CR12	925		925	

SALES JOURNAL

DATE	ACCOUNT DEBITED	SALE NO.	POST. REF.	ACCOUNTS RECEIVABLE DEBIT			SALES CREDIT			SALES TAX PAYABLE CREDIT							
19-- May 2	Porters	81	130	2	9	5	51	2	7	8	78	1	6	73			
4	Zeiterman Company	82	170	2	1	5	18	2	0	3	00	1	2	18			
10	Devon Huffman	83	110	4	0	7	04	3	8	4	00	2	3	04			
11	Los Rios Centre	84	120	1	8	6	56	1	7	6	00	1	0	56			
13	Dorothy Schmidt	85	140	2	8	9	38	2	7	3	00	1	6	38			
24	Los Rios Center	86	120	3	5	8	28	3	3	8	00	2	0	28			
26	Lucy Sullivan	87	150	2	6	6	06	2	5	1	00	1	5	06			
30	Lemuel Walston	88	160	3	9	0	08	3	6	8	00	2	2	08			
31	Totals			2	4	0	8	09	2	2	7	1	78	1	3	6	31
				(1	1	2	0)	(4	1	0	5)	(2	1	3	5)		

[1]

GENERAL JOURNAL

DATE	ACCOUNT TITLE	POST. REF.	DEBIT	CREDIT						
19-- May 5	Porters	130	2	1	2	00				
	Los Rios Centre	120					2	1	2	00
	M60									
9	Sales Returns and Allowances	4110	4	8	00					
	Sales Tax Payable	2135			2	88				
	Accounts Receivable/Lemuel Walston	1120 / 160					5	0	88	
	CM25									





ACCOUNTS RECEIVABLE LEDGER

CUSTOMER Devon Huffman

CUSTOMER NO. 110

DATE	ITEM	POST. REF.	DEBIT	CREDIT	DEBIT BALANCE
19-May 1	Balance	✓			2 6 7 12
3		CR6		2 6 7 12	
10		S6	4 0 7 04		4 0 7 04

CUSTOMER Los Rios Centre

CUSTOMER NO. 120

DATE	ITEM	POST. REF.	DEBIT	CREDIT	DEBIT BALANCE
19-May 1	Balance	✓			7 5 2 60
5		G6		2 1 2 00	5 4 0 60
4		CR6		5 4 0 60	
11		S6	1 8 6 56		1 8 6 56
24		S6	3 5 8 28		5 4 4 84

CUSTOMER Porters

CUSTOMER NO. 130

DATE	ITEM	POST. REF.	DEBIT	CREDIT	DEBIT BALANCE
19-May 2		S6	2 9 5 51		2 9 5 51
5		G6	2 1 2 00		5 0 7 51
16		CR6		2 1 2 00	2 9 5 51
19		CR6		2 9 5 51	

CUSTOMER Dorothy Schmidt

CUSTOMER NO. 140

DATE	ITEM	POST. REF.	DEBIT	CREDIT	DEBIT BALANCE
19-May 1	Balance	✓			5 0 8 80
13		S6	2 8 9 38		7 9 8 18
30		CR6		5 0 8 80	2 8 9 38

CUSTOMER Lucy Sullivan

CUSTOMER NO. 150

DATE	ITEM	POST. REF.	DEBIT	CREDIT	DEBIT BALANCE
19-May 1	Balance	✓			8 6 9 20
4		CR6		8 6 9 20	
26		S6	2 6 6 06		2 6 6 06

ACCOUNTS RECEIVABLE LEDGER

CUSTOMER Lemuel Walston

CUSTOMER NO. 160

DATE		ITEM	POST. REF.	DEBIT	CREDIT	DEBIT BALANCE
19-May	1	Balance	✓			8 2 6 80
	9		G6		5 0 88	7 7 5 92
	20		CR6		7 7 5 92	
	30		S6	3 9 0 08		3 9 0 08

CUSTOMER Zeiterman Company

CUSTOMER NO. 170

DATE		ITEM	POST. REF.	DEBIT	CREDIT	DEBIT BALANCE
19-May	1	Balance	✓			4 2 4 00
	4		S6	2 1 5 18		6 3 9 18
	9		CR6		4 2 4 00	2 1 5 18

GENERAL LEDGER

[1, 2, 5, 6]

ACCOUNT Cash

ACCOUNT NO. 1105

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
19-May	1	Balance	✓			8 3 9 0 00
	31		CR6	16 5 4 2 32		24 9 3 2 32

ACCOUNT Accounts Receivable

ACCOUNT NO. 1120

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
19-May	1	Balance	✓			3 6 4 8 52
	9		G6		5 0 88	3 5 9 7 64
	31		S6	2 4 0 8 09		6 0 0 5 73
	31		CR6		3 8 9 3 15	2 1 1 2 58

ACCOUNT Sales Tax Payable

ACCOUNT NO. 2135

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
19-May	9		G6		2 88	2 88
	31		S6		1 3 6 31	1 3 3 43
	31		CR6		1 19	1 3 2 24
	31		CR6		7 1 7 18	8 4 9 42

GENERAL LEDGER

ACCOUNT Sales

ACCOUNT NO. 4105

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
19-- May 31		S6		2 2 7 1 78		2 2 7 1 78
		CR6		1 1 9 5 3 00		1 4 2 2 4 78

ACCOUNT Sales Returns and Allowances

ACCOUNT NO. 4110

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
19-- May 9		G6	4 8 00		4 8 00	

ACCOUNT Sales Discount

ACCOUNT NO. 4115

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
19-- May 31		CR6	1 9 82		1 9 82	

[6]

Muller Ceramics

Schedule of Accounts Receivable

May 31, 19--

Devon Huffman	4 0 7 0 4
Los Rios Centre	5 4 4 8 4
Dorothy Schmidt	2 8 9 3 8
Lucy Sullivan	2 6 6 0 6
Lemuel Walston	3 9 0 0 8
Zeiterman Company	2 1 5 1 8
<b>Total Accounts Receivable</b>	<b>2 1 1 2 5 8</b>

Journalizing and posting transactions affecting sales and cash receipts

SALES JOURNAL

DATE	ACCOUNT DEBITED	SALE NO.	POST. REF.	ACCOUNTS RECEIVABLE DEBIT			SALES CREDIT			SALES TAX PAYABLE CREDIT					
19-- July 5	Melissa Groton	72	130	2	1	5	18	2	0	3	00	1	2	18	
12	Newton's Apples	73	160	1	2	6	14	1	1	9	00		7	14	
21	Andre Norton	74	170	1	3	2	50	1	2	5	00		7	50	
22	Winston Hinds	75	140	3	2	0	12	3	0	2	00		1	8	
25	Grady Cracker Company	76	120	3	2	1	18	3	0	3	00		1	8	
26	Dennis Desk Co.	77	110	2	7	5	60	2	6	0	00		1	5	
31	Totals			1	3	9	72	1	3	1	2	00		7	8
				(1	1	2	0)	(4	1	0	5)		(2	1	3

[1]

GENERAL JOURNAL

DATE	ACCOUNT TITLE	POST. REF.	DEBIT	CREDIT
19-- July 5	Sales Returns and Allowances	4110	4	0
	Sales Tax Payable	2135	2	40
	Accounts Receivable/Newton's Apples	1120 160		4
	CM34			2
13	Sales Returns and Allowances	4110	1	2
	Sales Tax Payable	2135	7	20
	Accounts Receivable/Dennis Desk Co.	1120 110		1
	CM35			2
21	Andre Norton	170	1	8
	JNB Company	150		1
	M69			8
				00

[1, 3-5]

CASH RECEIPTS JOURNAL

DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	GENERAL		ACCOUNTS RECEIVABLE CREDIT	SALES CREDIT	SALES TAX PAYABLE		SALES DISCOUNT DEBIT	CASH DEBIT
				DEBIT	CREDIT			DEBIT	CREDIT		
19-July		T2	✓				389.00		23.34		412.34
5	Newton's Apples	R95	160			265.00		30		5.00	259.70
7	Andre Norton	R96	170			222.60		25		4.20	218.15
8	Patterson Company	R97	180			472.76		54		8.92	463.30
9		T9	✓				1015.00		60.90		1075.90
13	Melissa Groton	R98	130			168.00					168.00
16	Winston Hinds	R99	140			178.08					178.08
16		T16	✓				1403.00		84.18		1487.18
19	Grady Cracker Company	R100	120			248.04					248.04
20	Melissa Groton	R101	130			215.18					215.18
20	Newton's Apples	R102	160			126.14		14		2.38	123.62
22	Dennis Desk Co.	R103	110			265.00					265.00
23		T23	✓				1638.00		98.28		1736.28
27	Andre Norton	R104	170			180.00					180.00
28	Winston Hinds	R105	140			320.12		36		6.04	313.72
30	Grady Cracker Company	R106	120			321.18		36		6.06	314.76
30		T30	✓				2095.00		125.70		2220.70
31	Totals					2982.10	6540.00	195	392.40	32.60	9879.95
						(112.0)	(410.5)	(213.5)	(213.5)	(411.5)	(110.5)

ACCOUNTS RECEIVABLE LEDGER

CUSTOMER Dennis Desk Co.

CUSTOMER NO. 110

DATE		ITEM	POST. REF.	DEBIT			CREDIT			DEBIT BALANCE		
19-- July	1	Balance	✓							3	9	20
	13		G9				1	2	20	2	6	00
	22		CR9				2	6	00			
	26		S9	2	7	60				2	7	60

CUSTOMER Grady Cracker Company

CUSTOMER NO. 120

DATE		ITEM	POST. REF.	DEBIT			CREDIT			DEBIT BALANCE		
19-- July	1	Balance	✓							2	4	04
	19		CR9				2	4	04			
	25		S9	3	2	18				3	2	18
	30		CR9				3	2	18			

CUSTOMER Melissa Groton

CUSTOMER NO. 130

DATE		ITEM	POST. REF.	DEBIT			CREDIT			DEBIT BALANCE		
19-- July	1	Balance	✓							1	6	00
	5		S9	2	1	18				3	8	18
	13		CR9				1	6	00	2	1	18
	20		CR9				2	1	18			

CUSTOMER Winston Hinds

CUSTOMER NO. 140

DATE		ITEM	POST. REF.	DEBIT			CREDIT			DEBIT BALANCE		
19-- July	1	Balance	✓							1	7	08
	16		CR9				1	7	08			
	22		S9	3	2	012				3	2	012
	28		CR9				3	2	012			

CUSTOMER JNB Company

CUSTOMER NO. 150

DATE		ITEM	POST. REF.	DEBIT			CREDIT			DEBIT BALANCE		
19-- July	1	Balance	✓							1	8	00
	21		G9				1	8	00			

ACCOUNTS RECEIVABLE LEDGER

CUSTOMER Newton's Apples

CUSTOMER NO. 160

DATE		ITEM	POST. REF.	DEBIT	CREDIT	DEBIT BALANCE
19-- July	1	Balance	✓			3 0 7 40
	5		G9		4 2 40	2 6 5 00
	5		CR9		2 6 5 00	
	12		S9	1 2 6 14		1 2 6 14
	20		CR9		1 2 6 14	

CUSTOMER Andre Norton

CUSTOMER NO. 170

DATE		ITEM	POST. REF.	DEBIT	CREDIT	DEBIT BALANCE
19-- July	1	Balance	✓			2 2 2 60
	7		CR9		2 2 2 60	
	21		S9	1 3 2 50		1 3 2 50
	21		G9	1 8 0 00		3 1 2 50
	27		CR9		1 8 0 00	1 3 2 50

CUSTOMER Patterson Company

CUSTOMER NO. 180

DATE		ITEM	POST. REF.	DEBIT	CREDIT	DEBIT BALANCE
19-- July	1	Balance	✓			4 7 2 76
	8		CR9		4 7 2 76	

GENERAL LEDGER [1, 2, 5, 6]

ACCOUNT Cash

ACCOUNT NO. 1105

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
19-- July	1	Balance	✓			5 2 8 5 00
	31		CR9	9 8 7 9 95		15 1 6 4 95

ACCOUNT Accounts Receivable

ACCOUNT NO. 1120

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
19-- July	1	Balance	✓			2 1 6 9 08
	5		G9		4 2 40	2 1 2 6 68
	13		G9		1 2 7 20	1 9 9 9 48
	31		S9	1 3 9 0 72		3 3 9 0 20
	31		CR9		2 9 8 2 10	4 0 8 10



**GENERAL LEDGER**

ACCOUNT Sales Tax Payable

ACCOUNT NO. 2135

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
19-- July 5		G9	2 40			2 40
13		G9	7 20			9 60
31		S9		7 8 72		6 9 12
31		CR9	1 95			6 7 17
31		CR9		3 9 2 40		4 5 9 57

ACCOUNT Sales

ACCOUNT NO. 4105

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
19-- July 31		S9		1 3 1 2 00		1 3 1 2 00
31		CR9		6 5 4 0 00		7 8 5 2 00

ACCOUNT Sales Returns and Allowances

ACCOUNT NO. 4110

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
19-- July 5		G9	4 0 00			4 0 00
13		G9	1 2 0 00			1 6 0 00

ACCOUNT Sales Discount

ACCOUNT NO. 4115

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
19-- July 31		CR9	3 2 60			3 2 60

[6]

**Yukon Company**

**Schedule of Accounts Receivable**

July 31, 19--

Dennis Desk Co.	2 7 5 60
Andre Norton	1 3 2 50
<b>Total Accounts Receivable</b>	<b>4 0 8 10</b>

Journalizing and posting transactions affecting sales, purchases, cash receipts, and cash payments

CHALLENGE PROBLEM 20-C, p. 442  
[1, 2]

SALES JOURNAL

PAGE 11

DATE	ACCOUNT DEBITED	SALE NO.	POST. REF.	ACCOUNTS RECEIVABLE DEBIT			SALES CREDIT			SALES TAX PAYABLE CREDIT						
19-- Oct. 11	Charlene Eaton	75	120	1	8	4	4	1	7	4	0	1	0	4	1	
13	Jane Goodman	76	150	4	7	8	0	4	5	1	0	2	7	0	2	
17	Garson Crafts Co.	77	140	6	9	3	2	6	5	4	0	3	9	2	3	
18	Barker Company	78	110	6	2	3	2	5	8	8	0	3	5	2	4	
19	Charlene Eaton	79	120	8	6	7	0	8	1	8	0	4	9	0	5	
31	Totals			2	8	4	6	2	6	8	5	1	6	1	10	6
				(1	1	2	0)	(4	1	0	5)	(2	1	3	5)	7
																8
																9
																10
																11
																12
																13
																14

[1, 3]

PURCHASES JOURNAL

PAGE 11

DATE	ACCOUNT CREDITED	PURCH. NO.	POST. REF.	PURCHASES DR. ACCTS. PAY. CR.						
19-- Oct. 11	Isaac Glass Co.	104	220	1	6	2	5	0	0	1
17	Isaac Glass Co.	105	220	2	0	1	4	0	0	2
21	Stone Co.	106	230	1	6	2	0	0	0	3
27	Trego Co.	107	240	9	0	0	0	0	0	4
31	Total			4	7	0	1	0	0	5
				(5	105)	(2	115)			6
										7
										8
										9
										10
										11
										12

GENERAL JOURNAL

1	DATE		ACCOUNT TITLE	POST. REF.	DEBIT			CREDIT			1		
1	19--	4	Accounts Payable/Trego Co.	2115 / 240	2	4	6	00				1	
2			Purchases Returns and Allowances	5110					2	4	6	00	2
3			DM19										3
4		14	Supplies	1135	4	4	2	00					4
5			Accounts Payable/Fenster Co.	2115 / 210					4	4	2	00	5
6			M30										6
7		18	Sales Returns and Allowances	4110		9	4	00					7
8			Sales Tax Payable	2135		5	64						8
9			Accounts Receivable/Charlene Eaton	1120 / 120					9	9	64		9
10			CM59										10
11													11
12													12
13													13
14													14
15													15
16													16
17													17
18													18
19													19
20													20
21													21
22													22
23													23
24													24
25													25
26													26
27													27
28													28
29													29
30													30
31													31
32													32

[1, 4-6]

CASH RECEIPTS JOURNAL

DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	GENERAL		ACCOUNTS RECEIVABLE CREDIT	SALES CREDIT		SALES TAX PAYABLE		SALES DISCOUNT DEBIT	CASH DEBIT
				DEBIT	CREDIT		SALES CREDIT	DEBIT	CREDIT			
19-- Oct. 3	Garson Crafts Co.	R38	140			13780			16		260	13504
8		T8	✓				151000			9060		160060
10	Jane Goodman	R39	150			54696			62		1032	53602
13	Barker Company	R40	110			44000						44000
15		T15	✓				167600			10056		177656
20	Jefferson Franks	R41	130			35900						35900
22		T22	✓				158000			9480		167480
29		T29	✓				160800			9648		170448
31		T31	✓				14800			888		15688
31	Totals					148376	652200		78	39132	1292	838338
						(11200)	(4105)	(2135)	(2135)	(2135)	(4115)	(1105)
12												
13												
14												
15												
16												
17												
18												
19												
20												
21												
22												
23												
24												
25												

CASH PAYMENTS JOURNAL

[1, 4, 5, 7]

DATE	ACCOUNT TITLE	CHEQUE NO.	POST. REF.	GENERAL		ACCOUNTS PAYABLE DEBIT	PURCHASES DISCOUNT CREDIT	CASH CREDIT
				DEBIT	CREDIT			
19. Oct. 3	Rent Expense	92	6155	700.00				700.00
4	Stone Co.	93	230			184.00	1.84	182.16
10	Isaac Glass Co.	94	220			180.00		180.00
12	Trego Co.	95	240			256.80	5.136	251.664
17	Fenster Co.	96	210			155.80		155.80
17	Delivery Expense	97	6120	42.00				42.00
24	Isaac Glass Co.	98	220			162.50		162.50
25	Miscellaneous Expense	99	6145	150.00				150.00
31	Stone Co.	100	230			162.00	1.62	160.38
31	Totals			892.00		789.70	5.482	873.418
				(M)		(21.15)	(5.115)	(11.05)
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
25								

CHALLENGE PROBLEM 20-C, continued

[1, 8]

ACCOUNTS RECEIVABLE LEDGER

CUSTOMER Barker Company

CUSTOMER NO. 110

DATE		ITEM	POST. REF.	DEBIT	CREDIT	DEBIT BALANCE
19-- Oct.	1	Balance	✓			4 4 0 00
	13		CR11		4 4 0 00	
	18		S11	6 2 3 28		6 2 3 28

CUSTOMER Charlene Eaton

CUSTOMER NO. 120

DATE		ITEM	POST. REF.	DEBIT	CREDIT	DEBIT BALANCE
19-- Oct.	1	Balance	✓			2 1 4 00
	11		S11	1 8 4 44		3 9 8 44
	19		S11	8 6 7 08		1 2 6 5 52
	18		G11		9 9 64	1 1 6 5 88

CUSTOMER Jefferson Franks

CUSTOMER NO. 130

DATE		ITEM	POST. REF.	DEBIT	CREDIT	DEBIT BALANCE
19-- Oct.	1	Balance	✓			3 5 9 00
	20		CR11		3 5 9 00	

CUSTOMER Garson Crafts Co.

CUSTOMER NO. 140

DATE		ITEM	POST. REF.	DEBIT	CREDIT	DEBIT BALANCE
19-- Oct.	1	Balance	✓			1 3 7 80
	3		CR11		1 3 7 80	
	17		S11	6 9 3 24		6 9 3 24

CUSTOMER Jane Goodman

CUSTOMER NO. 150

DATE		ITEM	POST. REF.	DEBIT	CREDIT	DEBIT BALANCE
19-- Oct.	1	Balance	✓			5 4 6 96
	13		S11	4 7 8 06		1 0 2 5 02
	10		CR11		5 4 6 96	4 7 8 06

ACCOUNTS PAYABLE LEDGER

[1, 8]

VENDOR Fenster Co.

VENDOR NO. 210

DATE		ITEM	POST. REF.	DEBIT	CREDIT	CREDIT BALANCE
19-- Oct.	1	Balance	✓			1 5 5 8 00
	14		G11		4 4 2 00	2 0 0 0 00
	17		CP11	1 5 5 8 00		4 4 2 00

ACCOUNTS PAYABLE LEDGER

VENDOR Isaac Glass Co.

VENDOR NO. 220

DATE		ITEM	POST. REF.	DEBIT			CREDIT			CREDIT BALANCE		
19-Oct	1	Balance	✓							1800	00	00
	11		P11				1625	00		3425	00	00
	10		CP11	1800	00					1625	00	00
	17		P11				2014	00		3639	00	00
	24		CP11	1625	00					2014	00	00

VENDOR Stone Co.

VENDOR NO. 230

DATE		ITEM	POST. REF.	DEBIT			CREDIT			CREDIT BALANCE		
19-Oct	1	Balance	✓							184	00	00
	4		CP11	184	00							
	21		P11				162	00		162	00	00
	31		CP11	162	00							

VENDOR Trego Co.

VENDOR NO. 240

DATE		ITEM	POST. REF.	DEBIT			CREDIT			CREDIT BALANCE		
19-Oct	1	Balance	✓							2814	00	00
	4		G11	246	00					2568	00	00
	12		CP11	2568	00							
	27		P11				900	00		900	00	00

GENERAL LEDGER [1-3, 6-8]

ACCOUNT Cash

ACCOUNT NO. 1105

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE		
					DEBIT	CREDIT	
19-Oct	1	Balance	✓			6840	00
	31		CR11	8383	38	1522	38
	31		CP11		8734	18	6489

ACCOUNT Accounts Receivable

ACCOUNT NO. 1120

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE		
					DEBIT	CREDIT	
19-Oct	1	Balance	✓			1697	76
	18		G11		9964	1598	12
	31		S11	2846	10	4444	22
	31		CR11		1483	76	2960

CHALLENGE PROBLEM 20-C, continued  
[1-3, 6-8]

GENERAL LEDGER

ACCOUNT Supplies

ACCOUNT NO. 1135

DATE	ITEM	POST REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
19-- Oct. 1	Balance	✓			3 2 0 00	
14		G11	4 4 2 00		7 6 2 00	

ACCOUNT Accounts Payable

ACCOUNT NO. 2115

DATE	ITEM	POST REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
19-- Oct. 1	Balance	✓				6 3 5 6 00
4		G11	2 4 6 00			6 1 1 0 00
14		G11		4 4 2 00		6 5 5 2 00
31		P11		4 7 0 1 00		1 1 2 5 3 00
31		CP11	7 8 9 7 00			3 3 5 6 00

ACCOUNT Sales Tax Payable

ACCOUNT NO. 2135

DATE	ITEM	POST REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
19-- Oct. 18		G11	5 64		5 64	
31		S11		1 6 1 10		1 5 5 4 6
31		CR11	78			1 5 4 6 8
31		CR11		3 9 1 3 2		5 4 6 0 0

ACCOUNT Sales

ACCOUNT NO. 4105

DATE	ITEM	POST REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
19-- Oct. 31		S11		2 6 8 5 00		2 6 8 5 00
31		CR11		6 5 2 2 00		9 2 0 7 00

ACCOUNT Sales Returns and Allowances

ACCOUNT NO. 4110

DATE	ITEM	POST REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
19-- Oct. 18		G11	9 4 00		9 4 00	



**GENERAL LEDGER**

ACCOUNT Sales Discount

ACCOUNT NO. 4115

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
19-Oct 31		CR11	1 2 92		1 2 92	

ACCOUNT Purchases

ACCOUNT NO. 5105

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
19-Oct 31		P11	4 7 0 1 00		4 7 0 1 00	

ACCOUNT Purchases Returns and Allowances

ACCOUNT NO. 5110

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
19-Oct 4		G11		2 4 6 00		2 4 6 00

ACCOUNT Purchases Discount

ACCOUNT NO. 5115

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
19-Oct 31		CP11		5 4 82		5 4 82

ACCOUNT Delivery Expense

ACCOUNT NO. 6120

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
19-Oct 17		CP11	4 2 00		4 2 00	

ACCOUNT Miscellaneous Expense

ACCOUNT NO. 6145

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
19-Oct 25		CP11	1 5 0 0 00		1 5 0 0 00	

ACCOUNT Rent Expense

ACCOUNT NO. 6155

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
19-Oct 3		CP11	7 0 0 0 00		7 0 0 0 00	

