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| **Sales Journal** Page 3 | | | | |
| Date | Account Debited | Invoice # | PR | Accts. Rec. Dr.  Sales Cr. |
| 11/2 | Kim Corp | 39 | ✔ | 5900 |
| 11/22 | Nancy Corp | 40 | ✔ | 10200 |
| 11/29 | Heidi Corp | 41 | ✔ | 11400 |
|  |  |  |  |  |
|  |  |  |  | 27500 |
|  |  |  |  | (102/301) |
|  |  |  |  |  |
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| **Purchases Journal** Page 3 | | | | | | | | |
| Date | Account | Date of  Invoice | Terms | PR | Accts. Pay. Cr. | Purchases Dr. | Off. Supplies Dr. | Other Accts. Dr. |
| 11/4 | Stacy Corp | 11/4 | 1/10n30 | ✔ | 6600 | 6600 |  |  |
| 11/24 | Dean Corp | 11/24 | 2/10n60 | ✔ | 4500 | 4500 |  |  |
|  |  |  |  |  |  |  |  |  |
|  |  |  |  |  | 11100 | 11100 |  |  |
|  |  |  |  |  |  |  |  |  |
|  |  |  |  |  | (201) | (104) |  |  |
|  |  |  |  |  |  |  |  |  |
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| **Cash Receipts Journal** Page 3 | | | | | | | | |
| Date | Account Cr. | Explanation | PR | Cash Dr. | Sales Disc. Dr. | Accts. Rec. Cr. | Sales Cr. | Other Accts. Cr. |
| 11/12 | Kim Corp |  | ✔ | 5841 | 59 | 5900 |  |  |
| 11/20 |  |  |  | 9800 |  |  | 9800 |  |
| 11/27 | Interest Earned |  | 304 | 560 |  |  |  | 560 |
| 11/28 | Nancy Corp |  | ✔ | 10200 |  | 10200 |  |  |
|  |  |  |  |  |  |  |  |  |
|  |  |  |  | 26401 | 59 | 16100 | 9800 |  |
|  |  |  |  | (101) | (302) | (102) | (301) | (✔) |
|  |  |  |  |  |  |  |  |  |

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| **Cash Disbursements Journal** Page 3 | | | | | | | | |
| Date | Ck # | Payee | Account Dr. | PR | Cash Cr. | Purchases Discounts Cr. | Other Accts. Dr. | Accts. Pay. Dr. |
| 11/7 | 129 | St. Paul Supplies | Supplies | 103 | 1400 |  | 1400 |  |
| 11/9 | 130 | Insurance Mutual | Insurance Exp | 401 | 1100 |  | 1100 |  |
| 11/14 | 131 | Stacy Corp |  | ✔ | 6468 | 132 |  | 6600 |
| 11/26 | 132 |  | Salaries Exp | 402 | 6000 |  | 6000 |  |
|  |  |  |  |  |  |  |  |  |
|  |  |  |  |  | 14968 | 132 |  | 6600 |
|  |  |  |  |  | (101) | (105) | (✔) | (201) |
|  |  |  |  |  |  |  |  |  |
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GENERAL JOURNAL Page\_\_1\_\_\_

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Date | | Description | Ref. No. | P. R. | Debit | Credit |
| 11 | 29 | Equipment |  | 106 | 22400 |  |
|  |  | Notes Payable |  | 202 |  | 22400 |
|  |  |  |  |  |  |  |
| 11 | 30 | Sales Returns & Allowances |  | 303 | 590 |  |
|  |  | Accounts Receivable-Heidi Corp |  | 102/✔ |  | 590 |
|  |  |  |  |  |  |  |
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**GENERAL LEDGER**

Account Cash Account no 101

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Date | | Item | Post.  Ref. | Debit | Credit | Balance | |
|  |  | Debit | Credit |
| 11 | 30 |  | CR3 | 26401 |  | 26401 |  |
| 11 | 30 |  | CP3 |  | 14968 | 11433 |  |
|  |  |  |  |  |  |  |  |

Account Accounts Receivable Account no. 102

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Date | | Item | Post.  Ref. | Debit | Credit | Balance | |
|  |  | Debit | Credit |
| 11 | 30 |  | S3 | 27500 |  | 27500 |  |
| 11 | 30 |  | CR3 |  | 16100 | 11400 |  |
|  |  |  |  |  |  |  |  |

Account Office Supplies Account no. 103

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Date | | Item | Post.  Ref. | Debit | Credit | Balance | |
|  |  | Debit | Credit |
| 11 | 7 |  | CP3 | 1400 |  | 1400 |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |

Account Purchases Account no. 104

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Date | | Item | Post.  Ref. | Debit | Credit | Balance | |
|  |  | Debit | Credit |
| 11 | 30 |  | P3 | 11100 |  | 11100 |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |

Account Purchases Discounts Account no. 105

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Date | | Item | Post.  Ref. | Debit | Credit | Balance | |
|  |  | Debit | Credit |
| 11 | 30 |  | CP3 |  | 132 |  | 132 |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |

Account Equipment Account no. 106

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Date | | Item | Post.  Ref. | Debit | Credit | Balance | |
|  |  | Debit | Credit |
| 11 | 29 |  | G1 | 22400 |  | 22400 |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |

Account Accounts Payable Account no. 201

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Date | | Item | Post.  Ref. | Debit | Credit | Balance | |
|  |  | Debit | Credit |
| 11 | 30 |  | P3 |  | 11100 |  | 11100 |
| 11 | 30 |  | CP3 | 6000 |  |  | 5100 |
|  |  |  |  |  |  |  |  |

Account Notes Payable Account no. 202

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Date | | Item | Post.  Ref. | Debit | Credit | Balance | |
|  |  | Debit | Credit |
|  | 29 |  | G1 |  | 22400 |  | 22400 |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |

Account Sales Account no. 301

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Date | | Item | Post.  Ref. | Debit | Credit | Balance | |
|  |  | Debit | Credit |
| 11 | 30 |  | S3 |  | 27500 |  | 27500 |
| 11 | 30 |  | CR3 |  | 9800 |  | 37300 |
|  |  |  |  |  |  |  |  |

Account Sales Discounts Account no. 302

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Date | | Item | Post.  Ref. | Debit | Credit | Balance | |
|  |  | Debit | Credit |
| 11 | 30 |  | CR3 | 59 |  | 59 |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |

Account Sales Returns & Allowances Account no. 303

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Date | | Item | Post.  Ref. | Debit | Credit | Balance | |
|  |  | Debit | Credit |
| 11 | 30 |  | G1 | 590 |  | 590 |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |

Account Interest Earned Account no. 304

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Date | | Item | Post.  Ref. | Debit | Credit | Balance | |
|  |  | Debit | Credit |
| 11 | 27 |  | CR3 |  | 560 |  | 560 |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |

Account Insurance Expense Account no. 401

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Date | | Item | Post.  Ref. | Debit | Credit | Balance | |
|  |  | Debit | Credit |
| 11 | 9 |  | CP3 | 1100 |  | 1100 |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |

Account Salaries Expense Account no. 402

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Date | | Item | Post.  Ref. | Debit | Credit | Balance | |
|  |  | Debit | Credit |
| 11 | 26 |  | CP3 | 6000 |  | 6000 |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |

**SUBSIDIARY ACCOUNTS RECEIVABLE LEDGER**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Customer: Kim Corp | | | | | | Customer # | |
| Date | | Item | PR | Debit | Credit | Balance | |
|  |  | Debit | Credit |
| 11 | 2 |  | S3 | 5900 |  | 5900 |  |
| 11 | 12 |  | CR3 |  | 5900 | 0 |  |
|  |  |  |  |  |  |  |  |

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| --- | --- | --- | --- | --- | --- | --- | --- |
| Customer: Nancy Corp | | | | | | Customer # | |
| Date | | Item | PR | Debit | Credit | Balance | |
|  |  | Debit | Credit |
| 11 | 22 |  | S3 | 10200 |  | 10200 |  |
| 11 | 28 |  | CR3 |  | 10200 | 0 |  |
|  |  |  |  |  |  |  |  |

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| --- | --- | --- | --- | --- | --- | --- | --- |
| Customer: Heidi Corp | | | | | | Customer # | |
| Date | | Item | PR | Debit | Credit | Balance | |
|  |  | Debit | Credit |
| 11 | 29 |  |  | 11400 |  | 11400 |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |

**SUBSIDIARY ACCOUNTS PAYABLE LEDGER**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Vendor: Stacy Corp | | | | | | Vendor # | |
| Date | | Item | PR | Debit | Credit | Balance | |
|  |  | Debit | Credit |
| 11 | 4 |  | P3 |  | 6600 |  | 6600 |
| 11 | 14 |  | CP3 | 6600 |  |  | 0 |
|  |  |  |  |  |  |  |  |

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| --- | --- | --- | --- | --- | --- | --- | --- |
| Vendor: Dean Corp | | | | | | Vendor # | |
| Date | | Item | PR | Debit | Credit | Balance | |
|  |  | Debit | Credit |
| 11 | 24 |  | P3 |  | 4400 |  | 4400 |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |

Schedule of Accounts Receivable

|  |  |
| --- | --- |
| Customer Name | Debit Balance |
|  |  |
| Kim Corp | 0 |
| Nancy Corp | 0 |
| Heidi Corp | 11400 |
|  |  |
| Accounts Receivable | 11400✔ |
|  |  |
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Schedule of Accounts Payable

|  |  |
| --- | --- |
| Vendor Name | Credit Balance |
|  |  |
| Stacy Corp | 0 |
| Dean Corp | 4400 |
|  |  |
| Accounts Payable | 4400 ✔ |
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