

22. Use the following journal to answer the questions below. Assume that all but end-of-month postings have been made.

- What type of journal is shown below?
- What dollar amount, if any, has been, or will be, posted to *subsidiary* accounts?
- What dollar amount, if any, has been posted to *general ledger* accounts prior to month end?
- Which column totals will *not* be posted?

| Date | Account Debited/Credited | Post. Ref. | Debits | | | Credits | | |
|-------|--------------------------|------------|--------|-----------------|----------------|---------------------|-------|----------------|
| | | | Cash | Sales Discounts | Other Accounts | Accounts Receivable | Sales | Other Accounts |
| May 7 | Sales | | 3,500 | | | | 3,500 | |
| 16 | Terry Brown | ✓ | 882 | 18 | | 900 | | |
| 24 | Land | 125 | 4,200 | | | | | 4,200 |
| 30 | Dennis Gurcak | ✓ | 440 | | | 440 | | |