Name ______________________ Date ______________ Class ______________

9-1 and 9-2 WORK TOGETHER, pp. 196, 203

9-1 Journalizing and posting adjusting entries
9-2 Journalizing and posting closing entries

	3	4	5	6	7	8
	ADJUSTMENTS		INCOME STATEMENT		BALANCE SHEET	
ACCOUNT TITLE	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
Cash					7350 00	
Accts. Rec.—Romelle Woods					372 00	
Accts. Rec.—Wyatt Ames					88 00	
Supplies		(a) 713 00			250 00	
Prepaid Insurance		(b) 300 00			900 00	
Accts. Pay.—Colin Gas						975 00
Accts. Pay.—Grand Uniforms						212 00
Darlene Wong, Capital						6543 00
Darlene Wong, Drawing					2100 00	
Income Summary						
Sales				5511 00		
Advertising Expense			821 00			
Insurance Expense	(b) 300 00		300 00			
Miscellaneous Expense			347 00			
Supplies Expense	(a) 713 00		713 00			
	1013 00	1013 00	2181 00	5511 00	11060 00	7730 00
Net Income			3330 00			3330 00
			5511 00	5511 00	11060 00	11060 00

Name ______________________ Date ____________ Class ____________

9-1 and 9-2 WORK TOGETHER (continued)

GENERAL JOURNAL PAGE

	DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	DEBIT	CREDIT	
1							1
2							2
3							3
4							4
5							5
6							6
7							7
8							8
9							9
10							10
11							11
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26							26
27							27
28							28
29							29
30							30
31							31
32							32
33							33
34							34

9-1 and 9-2 WORK TOGETHER (continued)

GENERAL LEDGER

ACCOUNT Cash — ACCOUNT NO. 110

DATE		ITEM	POST. REF.	DEBIT	CREDIT	BALANCE DEBIT	BALANCE CREDIT
20-- July	31	Balance	✔			7,350.00	

ACCOUNT Accounts Receivable—Romelle Woods — ACCOUNT NO. 120

DATE		ITEM	POST. REF.	DEBIT	CREDIT	BALANCE DEBIT	BALANCE CREDIT
20-- July	31	Balance	✔			372.00	

ACCOUNT Accounts Receivable—Wyatt Ames — ACCOUNT NO. 130

DATE		ITEM	POST. REF.	DEBIT	CREDIT	BALANCE DEBIT	BALANCE CREDIT
20-- July	31	Balance	✔			88.00	

ACCOUNT Supplies — ACCOUNT NO. 140

DATE		ITEM	POST. REF.	DEBIT	CREDIT	BALANCE DEBIT	BALANCE CREDIT
20-- July	31	Balance	✔			963.00	

ACCOUNT Prepaid Insurance — ACCOUNT NO. 150

DATE		ITEM	POST. REF.	DEBIT	CREDIT	BALANCE DEBIT	BALANCE CREDIT
20-- July	31	Balance	✔			1,200.00	

ACCOUNT Accounts Payable—Colin Gas — ACCOUNT NO. 210

DATE		ITEM	POST. REF.	DEBIT	CREDIT	BALANCE DEBIT	BALANCE CREDIT
20-- July	31	Balance	✔				975.00

GENERAL LEDGER

ACCOUNT Accounts Payable—Grand Uniforms ACCOUNT NO. 220

DATE		ITEM	POST. REF.	DEBIT	CREDIT	BALANCE DEBIT	BALANCE CREDIT
20-- July	31	Balance	✔				2 1 2 00

ACCOUNT Darlene Wong, Capital ACCOUNT NO. 310

DATE		ITEM	POST. REF.	DEBIT	CREDIT	BALANCE DEBIT	BALANCE CREDIT
20-- July	31	Balance	✔				6 5 4 3 00

ACCOUNT Darlene Wong, Drawing ACCOUNT NO. 320

DATE		ITEM	POST. REF.	DEBIT	CREDIT	BALANCE DEBIT	BALANCE CREDIT
20-- July	31	Balance	✔			2 1 0 0 00	

ACCOUNT Income Summary ACCOUNT NO. 330

DATE		ITEM	POST. REF.	DEBIT	CREDIT	BALANCE DEBIT	BALANCE CREDIT

ACCOUNT Sales ACCOUNT NO. 410

DATE		ITEM	POST. REF.	DEBIT	CREDIT	BALANCE DEBIT	BALANCE CREDIT
20-- July	31	Balance	✔				5 5 1 1 00

ACCOUNT Advertising Expense ACCOUNT NO. 510

DATE		ITEM	POST. REF.	DEBIT	CREDIT	BALANCE DEBIT	BALANCE CREDIT
20-- July	31	Balance	✔			8 2 1 00	

Name ______ Date ______ Class ______

9-1 and 9-2 WORK TOGETHER (concluded)

GENERAL LEDGER

ACCOUNT Insurance Expense ACCOUNT NO. 520

DATE		ITEM	POST. REF.	DEBIT	CREDIT	BALANCE DEBIT	BALANCE CREDIT

ACCOUNT Miscellaneous Expense ACCOUNT NO. 530

DATE		ITEM	POST. REF.	DEBIT	CREDIT	BALANCE DEBIT	BALANCE CREDIT
20-- July	31	Balance	✔			347 00	

ACCOUNT Supplies Expense ACCOUNT NO. 540

DATE		ITEM	POST. REF.	DEBIT	CREDIT	BALANCE DEBIT	BALANCE CREDIT

ACCOUNT ACCOUNT NO.

DATE		ITEM	POST. REF.	DEBIT	CREDIT	BALANCE DEBIT	BALANCE CREDIT

ACCOUNT ACCOUNT NO.

DATE		ITEM	POST. REF.	DEBIT	CREDIT	BALANCE DEBIT	BALANCE CREDIT

ACCOUNT ACCOUNT NO.

DATE		ITEM	POST. REF.	DEBIT	CREDIT	BALANCE DEBIT	BALANCE CREDIT